

2022 Form MET-40-NP  Metro

**Metro Supportive Housing Services
Personal Income Tax Return
Non-Resident / Part-Year Resident**

Tax Year 2022 | Due Date: April 18, 2023

File online at Pro.Portland.gov

Account #

SHP-

Official Use Only

Filing Status: (check one)

- SINGLE: Single JOINT: Married filing jointly JOINT: Qualifying surviving spouse
 SINGLE: Married filing separately JOINT: Head of household

Individual Income Tax Form Filed with Oregon: (check one)

- Form OR-40 Form OR-40-P Form OR-40-N

Metro Jurisdiction Residency: (check one)

- Non-resident Part-year resident

| | | |
|--|------------------------|------------------------|
| Taxpayer's Last Name <input type="checkbox"/> Deceased | First Name and Initial | Social Security Number |
|--|------------------------|------------------------|

| | | |
|---|------------------------|------------------------|
| Spouse's Last Name (if filing joint return) <input type="checkbox"/> Deceased | First Name and Initial | Social Security Number |
|---|------------------------|------------------------|

| | | | |
|---|------|------------|----------|
| Residence Address <input type="checkbox"/> Check if changed | City | State/Prov | ZIP Code |
|---|------|------------|----------|

| | | | |
|---|------|------------|----------|
| Mailing Address (if different than residence address) <input type="checkbox"/> Check if changed | City | State/Prov | ZIP Code |
|---|------|------------|----------|

- Initial Return Final Return Amended Return Extension Filed

Part I - Metro Taxable Income

| | | |
|---|---|--|
| 1. Metro taxable income (Schedule INC, line 29M) | 1 | <input style="width:95%" type="text"/> |
| 2. Pass-through income modification (line B-2 of Schedule PTI, if applicable. See instructions) | 2 | <input style="width:95%" type="text"/> |
| 3. Less allowable deductions (Schedule INC, line 38) | 3 | <input style="width:95%" type="text"/> |
| 4. Metro income threshold exemption (\$125K for single; \$200K for joint) | 4 | <input style="width:95%" type="text"/> |
| 5. Income subject to tax | 5 | <input style="width:95%" type="text"/> |

Part II - Metro Supportive Housing Services Tax

| | | |
|--|----|--|
| 6. Tax (line 5 x 1%) | 6 | <input style="width:95%" type="text"/> |
| 7. Credit for taxes paid to another state (see instructions) | 7 | <input style="width:95%" type="text"/> |
| 8. Employer withholding (line A-2 of Schedule WH on page 3. Attach W-2(s)) | 8 | <input style="width:95%" type="text"/> |
| 9. Prepayments | 9 | <input style="width:95%" type="text"/> |
| 10. Penalty | 10 | <input style="width:95%" type="text"/> |
| 11. Interest | 11 | <input style="width:95%" type="text"/> |
| 12. Balance due or (overpayment)..... | 12 | <input style="width:95%" type="text"/> |

Part III - Tax Due / Refund

| | | |
|--|-----|--|
| 13. If the amount on line 12 is negative, this is the amount you overpaid | 13 | <input style="width:95%" type="text"/> |
| Please enter the amount from line 13 you want: | | |
| a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov.) | 13a | <input style="width:95%" type="text"/> |
| b. Applied to your 2023 Supportive Housing Services tax | 13b | <input style="width:95%" type="text"/> |
| 14. If the amount on line 12 is positive, this is the amount you owe | 14 | <input style="width:95%" type="text"/> |

Part IV - Schedule INC

Complete Schedule INC to calculate your Metro taxable income to report on line 1 of the return and allowable deductions on line 3.

| INCOME | Federal column (F) | Metro column (M) |
|---|--------------------|------------------|
| 1. Wages, salaries, and other pay for work from federal Form 1040 or 1040-SR, line 1z | 1 | |
| 2. Interest income from Form 1040 or 1040-SR, line 2b | 2 | |
| 3. Dividend income from Form 1040 or 1040-SR, line 3b | 3 | |
| 4. State and local income tax refunds from federal Schedule 1, line 1 | 4 | |
| 5. Alimony received from federal Schedule 1, line 2a | 5 | |
| 6. Business income or loss from federal Schedule 1, line 3 | 6 | |
| 7. Capital gain or loss from Form 1040 or 1040-SR, line 7 | 7 | |
| 8. Other gains or losses from federal Schedule 1, line 4 | 8 | |
| 9. IRA distributions from Form 1040 or 1040-SR, line 4b | 9 | |
| 10. Pensions and annuities from Form 1040 or 1040-SR, line 5b | 10 | |
| 11. Schedule E income or loss from federal Schedule 1, line 5 | 11 | |
| 12. Farm income or loss from federal Schedule 1, line 6 | 12 | |
| 13. Social Security benefits from Form 1040 or 1040-SR, line 6b; and unemployment and other income from federal Schedule 1, lines 7 and 9 | 13 | |
| 14. Total income (sum of line 1 through line 13) | 14 | |
| ADJUSTMENTS | | |
| 15. IRA or SEP and SIMPLE contributions from federal Schedule 1, lines 16 and 20 | 15 | |
| 16. Educator expenses deduction from federal Schedule 1, line 11 | 16 | |
| 17. Moving expenses for members of the Armed forces from federal Schedule 1, line 14 | 17 | |
| 18. Deduction for self-employment tax from federal Schedule 1, line 15 | 18 | |
| 19. Self-employed health insurance deduction from federal Schedule 1, line 17 | 19 | |
| 20. Alimony paid from federal Schedule 1, line 19a | 20 | |
| 21. Total adjustments from Schedule MET-40-NP ASC, section 1 | 21 | |
| 22. Total adjustments (sum of line 15 through line 21) | 22 | |
| 23. Income after adjustments (sum of line 14 and line 22) | 23 | |
| ADDITIONS | | |
| 24. Total additions from Schedule MET-40-NP ASC, section 2 | 24 | |
| 25. Income after additions (sum of line 23 and line 24) | 25 | |
| SUBTRACTIONS | | |
| 26. Social Security and tier 1 Railroad Retirement Board benefits included on line 13F | 26 | |
| 27. Oregon PERS or certain federal retirement benefits included on line 10F | 27 | |
| 28. Total subtractions from Schedule MET-40-NP ASC, section 3 | 28 | |
| 29. Income after subtractions (sum of line 25 through line 28). Enter line 29M on Form MET-40-NP, line 1 | 29 | |
| METRO PERCENTAGE | | |
| 30. Metro percentage (line 29M ÷ line 29F; not more than 100.0%); enter on line 35 | 30 | |

Schedule INC (continued)

ALLOWABLE METRO DEDUCTION

| | | |
|--|-----------|--|
| 31. Oregon itemized or standard deduction | 31 | |
| 32. Federal tax liability subtraction | 32 | |
| 33. Total Oregon modifications from Schedule MET-40-NP ASC, Section 4 | 33 | |
| 34. Sum of line 31 through line 33 | 34 | |
| 35. Metro percentage | 35 | |
| 36. Line 34 multiplied by line 35 | 36 | |
| 37. Charitable Art donation | 37 | |
| 38. Deduction allowed (sum of line 36 and line 37). Enter on Form MET-40-NP, line 3..... | 38 | |

Part V - Signature

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

Signature of Taxfiler _____ Date _____
 Signature of Spouse _____ Date _____
 Taxfiler Email _____ Taxfiler Phone Number () _____
 Signature of Preparer _____ Date _____
 Preparer's Name _____ Preparer Phone Number () _____

Mailing Instructions

If a payment is included, send to:

Revenue Division - Metro SHS Tax
 PO Box 9250
 Portland, OR 97207-9250

Make check payable to Metro SHS Tax

If a payment is not included, send to:

Processing - Metro SHS Tax
 111 SW Columbia St. Suite 600
 Portland, OR 97201-5840

Phone (503) 865-4748

FAX (503) 823-5192

TDD (503) 823-6868

Schedule WH — W-2 Withholding Summary for Metro SHS Tax

Complete Schedule WH if you have employer withholding to report on line 8 of the return. See instructions.

| A-1. | (a) | (b) | (c) | (d) | (e) |
|------|--------------|---------------|---------------|-------------------------|---------------------------|
| | Employee SSN | Employer Name | Employer FEIN | Local Wages, Tips, Etc. | Local Income Tax Withheld |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |

Check box if you have additional employer withholdings, and submit statement.

A-2. Total sum from column A-1(e). Enter this amount on line 8 of the return **A-2**



**Metro Supportive Housing Services Personal Income Tax
Schedule PTI | Schedule MET-40-NP ASC**

| | | |
|---|------------------------|------------------------|
| Account # SHP- | Tax Year | |
| Taxpayer's Last Name | First Name and Initial | Social Security Number |
| Spouse's Last Name (if filing joint return) | First Name and Initial | Social Security Number |

Schedule PTI — Pass Through Income Modification

Complete Schedule PTI only if you have a pass-through income modification to report on line 2 of the MET-40-NP return. See instructions.

| B-1. | (a) | (b) | (c) | (d) | (e) |
|------|-------------------------------|-----------------------------|--|---|--|
| | Tax ID of Pass-Through Entity | Name of Pass-Through Entity | Income Subject to Tax from Pass-Through Entity | Ownership Percentage (Enter 100% as 1.000000) | Modification Claimed for Pass-Through Income |
| 1 | | | | | |
| 2 | | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |

Check box if you have additional pass-through income modifications, and submit statement.

B-2. Total sum from column B-1(e). Enter this amount on line 2 of the MET-40-NP return **B-2**

Schedule MET-40-NP ASC

Complete Schedule MET-40-NP ASC only if only if you submitted Schedule OR-ASC or Schedule OR-ASC-NP with your Form OR-40, Form OR-40-P, or Form-OR-40-N. See instructions.

Section 1: Adjustments (codes 001-099)

| | Code | Federal column (F) | Metro column (M) |
|--------------------|------|--------------------|------------------|
| 1a. | | | |
| 1b. | | | |
| 1c. | | | |
| 1d. | | | |
| 1e. | | | |
| 1f. Totals: | | | |

Section 2: Additions (codes 100-199)

| | Code | Federal column (F) | Metro column (M) |
|--------------------|------|--------------------|------------------|
| 2a. | | | |
| 2b. | | | |
| 2c. | | | |
| 2d. | | | |
| 2e. | | | |
| 2f. Totals: | | | |

Section 3: Subtractions (codes 300-399)

| | Code | Federal column (F) | Metro column (M) |
|--------------------|------|--------------------|------------------|
| 3a. | | | |
| 3b. | | | |
| 3c. | | | |
| 3d. | | | |
| 3e. | | | |
| 3f. Totals: | | | |

Section 4: Modifications (codes 600-699)

| | Code | Oregon column (O) |
|-------------------|------|-------------------|
| 4a. | | |
| 4b. | | |
| 4c. | | |
| 4d. | | |
| 4e. | | |
| 4f. Total: | | |