

**2022 Form MC-40**   
**Multnomah County Preschool for All  
 Personal Income Tax Return  
 Full-Year Resident**

Tax Year 2022 | Due Date: April 23, 2022

File online at [Pro.Portland.gov](http://Pro.Portland.gov)

Account #

MCP-

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

|  |                        |                        |          |
|--|------------------------|------------------------|----------|
| 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 |
| <input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Extension Filed |                        |                        |          |

**Part I - Multnomah County Taxable Income**

|   |           |  |
|---|-----------|--|
| 1. Oregon Taxable Income (Form OR-40, line 19) .....  | <b>1</b>  |  |
| 2. Less exempt income (see instructions) .....  | <b>2</b>  |  |
| 3. Pass-through income modification (line B-2 of Schedule PTI, if applicable. See instructions) ..... | <b>3</b>  |  |
| 4. Preschool for All income threshold exemption (\$125K for single; \$200K for joint) .....           | <b>4</b>  |  |
| 5. Income subject to tax .....  | <b>5</b>  |  |
| a. Tier 1 taxable income (enter the balance of line 5) .....  | <b>5a</b> |  |
| b. Tier 2 taxable income (enter the balance of line 5 minus \$125K if single or \$200K if joint) ...  | <b>5b</b> |  |

**Part II - Multnomah County Preschool for All Tax**

|   |           |  |
|---|-----------|--|
| 6. Tier 1 tax (line 5a x 1.5%) .....  | <b>6</b>  |  |
| 7. Tier 2 tax (line 5b x 1.5%) .....  | <b>7</b>  |  |
| 8. Total tax (sum of lines 6 and 7) .....   | <b>8</b>  |  |
| 9. Credit for taxes paid to another state (see instructions) .....                | <b>9</b>  |  |
| 10. Employer withholding (line A-2 of Schedule WH on page 2. Attach W-2(s)) ..... | <b>10</b> |  |
| 11. Prepayments .....   | <b>11</b> |  |
| 12. Penalty .....   | <b>12</b> |  |
| 13. Interest .....  | <b>13</b> |  |
| 14. Balance due or (overpayment).....   | <b>14</b> |  |

**Part III - Tax Due / Refund**

|  |            |  |
|--|------------|--|
| 15. If the amount on line 14 is negative, this is the amount you overpaid .....                                | <b>15</b>  |  |
| Please enter the amount from line 15 you want:   |            |  |
| a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov.) ..... | <b>15a</b> |  |
| b. Applied to your 2023 Preschool for All tax.....   | <b>15b</b> |  |
| 16. If the amount on line 14 is positive, this is the amount you owe .....                                     | <b>16</b>  |  |

**Part IV - 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 - Multnomah County PFA Tax  
PO Box 9250  
Portland, OR 97207-9250

Make check payable to Multnomah County PFA Tax

**If a payment is not included**, send to:

Processing - Multnomah County PFA 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 Multnomah County PFA Tax**

Complete Schedule WH if you have employer withholding to report on line 10 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 10 of the return ..... **A-2**

**Schedule PTI — Pass Through Income Modification**

Complete Schedule PTI only if you have a pass-through income modification to report on line 3 of the 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 3 of the return ..... **B-2**