



COMBINED TAX RETURN FOR INDIVIDUALS
MULTNOMAH COUNTY BUSINESS INCOME TAX
CITY OF PORTLAND BUSINESS LICENSE TAX

2022 CALENDAR YEAR | DUE DATE: APRIL 18, 2023
File online at Pro.Portland.gov

TAX YEAR
From: 1/1/2022 to 12/31/2022
OFFICIAL USE ONLY

ACCOUNT #
BZT-
NAME
SOCIAL SECURITY NUMBER
NAICS

MAILING ADDRESS [] Check if changed
CITY
STATE/PROV
ZIP CODE

[] INITIAL RETURN (attach registration) [] FINAL RETURN (attach explanation) [] AMENDED RETURN [] EXTENSION FILED

PART I - GROSS INCOME

Table with 6 rows: 1. Multnomah County gross income, 2. Total gross income from all Schedules B, C, D, E, and F, 3. Multnomah County apportionment percentage, 4. City of Portland gross income, 5. Total gross income reported on line 2, 6. City of Portland apportionment percentage.

Number of owners: [] 1 [] 2
Annual Exemption Request: (see instructions)
[] Multnomah County Reason:
[] City of Portland

PART II - NET INCOME

Attach Federal Form 1040 and Schedules.
Table with 7 rows: 7. Net income or (loss) from Federal Schedule C, 8. Net income or (loss) from Federal Schedule F, 9. Deductible SE tax and Oregon modifications, 10. Net income or (loss) from Federal Schedule B and Schedule D, 11. Net income or (loss) from Federal Schedule E, 12. Taxes based on or measured by net income add-back, 13. Adjusted net income.

PART III - MULTNOMAH COUNTY BUSINESS INCOME TAX

Table with 8 rows: 14. Multnomah County modifications, 15. Multnomah County net business income, 16. Owner's compensation deduction, 17. Multnomah County subject net income, 18. Multnomah County apportioned net income, 19. Net operating loss deduction, 20. Income subject to tax, 21. Multnomah County Business Income tax.

PART IV - CITY OF PORTLAND BUSINESS LICENSE TAX

| | | |
|---------------------------------------------------------------------------------------------------|----|-----|
| 22. City of Portland modifications (see instructions) | 22 | |
| 23. City of Portland net business income (sum of line 13 and line 22) | 23 | |
| 24. Owner's compensation deduction (see instructions) | 24 | () |
| 25. City of Portland subject net income (sum of line 23 and line 24) | 25 | |
| 26. City of Portland apportioned net income (line 25 x line 6) | 26 | |
| 27. Net operating loss deduction (max 75% of line 26) | 27 | () |
| 28. Income subject to tax (sum of line 26 and line 27) | 28 | |
| 29. City of Portland Business License tax (line 28 x tax rate of 2.6%) MINIMUM \$100 | 29 | |
| 30. Heavy Vehicle Use tax (HVT) (see HVT Schedule) | 30 | |
| 31. Residential Rental Registration fee (attach City Schedule R) | 31 | |
| 32. Total of City of Portland taxes and fees (sum of line 29 through line 31) | 32 | |

PART V - TAX DUE / REFUND

| | | |
|---------------------------------------------------------------------------------------------------------------|-----|-----|
| 33. Total business taxes and fees (sum of line 21 and line 32) | 33 | |
| 34. Late payment or late filing penalty | 34 | |
| 35. Underpayment penalty | 35 | |
| 36. Interest | 36 | |
| 37. Quarterly estimated payments and other prepayments | 37 | () |
| 38. If the sum of lines 33-37 is negative, this is the amount you overpaid | 38 | () |
| 39. Please enter the amount from line 38 you want: | | |
| a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov) | 39a | |
| b. Applied to tax year 2023 | 39b | |
| 40. If the sum of lines 33-37 is positive, this is the amount you owe | 40 | |

PART VI - 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 _____

Taxfiler Email _____ Taxfiler Phone Number () _____

Signature of Preparer _____ Date _____

Preparer's Name _____ Preparer Phone Number () _____

Mail completed tax return (with supporting tax pages and payment, if applicable) to:

Revenue Division
111 SW Columbia St. Suite 600
Portland, OR 97201-5840

Phone (503) 823-5157 | FAX (503) 823-5192 | TDD (503) 823-6868