2022 Form MC-40 ⛰

Multnomah County Preschool for All Personal Income Tax Return Full-Year Resident

Tax Year 2022 | Due Date: April 18, 2023

File online at 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 ☐ Deceased	First Name and Initial	Social Security Number
Spouse's Last Name (if filing joint return) ☐ Deceased	First Name and Initial	Social Security Number

Residence Address ☐ Check if changed	City	State/Prov	ZIP Code
Mailing Address (if different than residence address) ☐ Check if changed	City	State/Prov	ZIP Code

☐ Initial Return   ☐ Final Return   ☐ Amended Return   ☐ Extension Filed

Part I - Multnomah County Taxable Income

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

Part II - Multnomah County Preschool for All Tax

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

Part III - Tax Due / Refund

15.	If the amount on line 14 is negative, this is the amount you overpaid	**15**	( )
	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.)	**15a**	
	b. Applied to your 2023 Preschool for All tax........................	**15b**	
16.	If the amount on line 14 is positive, this is the amount you owe	**16**	

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:	**If a payment is not included**, send to:
Revenue Division - Multnomah County PFA Tax PO Box 9250 Portland, OR 97207-9250 Make check payable to Multnomah County PFA Tax	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) Employee SSN	(b) Employer Name	(c) Employer FEIN	(d) Local Wages, Tips, Etc.	(e) 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) Tax ID of Pass-Through Entity	(b) Name of Pass-Through Entity	(c) Income Subject to Tax from Pass-Through Entity	(d) Ownership Percentage (Enter 100% as 1.000000)	(e) 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** [_____]