

2023 Form MET-40-NP  Metro

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

Tax Year 2023 | Due Date: April 15, 2024

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

Part I - Metro Taxable Income

Attach required federal and Oregon tax pages. See instructions.

1. Metro taxable income (Schedule INC, line 29M)	1	
2. Previously taxed income modification (line B-2 of Schedule PTI, if applicable. See instructions)	2	
3. Less allowable deductions (Schedule INC, line 38)	3	
4. Metro income threshold exemption (\$125K for single; \$200K for joint)	4	
5. Income subject to tax	5	

Part II - Metro Supportive Housing Services Tax

6. Tax (line 5 x 1%)	6	
7. Credit for taxes paid to another state (see instructions)	7	
8. Employer withholding (line A-2 of Schedule WH on page 3. Attach W-2(s))	8	
9. Prepayments	9	
10. Penalty	10	
11. Interest	11	
12. Balance due or (overpayment).....	12	

Part III - Tax Due / Refund

13. If the amount on line 12 is negative, this is the amount you overpaid	13	
Enter the amount from line 13 you want (the selection is irrevocable):		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov.)	13a	
b. Applied as an estimated payment to the next open tax year	13b	
14. If the amount on line 12 is positive, this is the amount you owe	14	

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's License Number _____

Mailing Instructions

<p>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</p>	<p>If a payment is not included, send to: Processing - Metro SHS Tax 111 SW Columbia St. Suite 600 Portland, OR 97201-5840</p>
---	--

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. Attach W-2(s).

A-1.	(a)	(b)	(c)	(d)	(e)
	Employee SSN (W-2 box a)	Employer Name (W-2 box c)	Employer FEIN (W-2 box b)	Local Wages, Tips, Etc. (W-2 box 18)	Local Income Tax Withheld (W-2 box 19)
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 — Previously Taxed Income Modification

Complete Schedule PTI only if you have a previously taxed 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)	Modifications Claimed for Previously Taxed Income and Losses
1					
2					
3					
4					
5					

- Check box if one of these entities elected the actual method for previously taxed income.
- Check box if you have additional previously taxed 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:		