



City of Portland  
 Revenue Division  
**Arts Income Tax Return**  
*Arts Education and Access Fund*  
 For the year January 1 to December 31, 2023  
 Due April 15, 2024

Form **ARTS  
2023**

Official Use Only

**All adult Portland residents (18 years and older) are required to file an Arts Tax return.**

**1** Portland address that was the primary residence of the taxfilers for any portion of 2023.  **Moved?** Check and complete Schedule B on back of form

Address (PO Box not allowed)	City	State	ZIP Code
		<b>OR</b>	<b>97</b> _____

**2** Does the household qualify for a household poverty exemption?  Yes (Complete Schedule A on back of form)  No

**3** List everyone age 18 and older as of December 31, 2023. (Only complete this section if you are NOT filing for a household poverty exemption.)

Name (first, middle, last, suffix) <input type="checkbox"/> Deceased	Birth Year	Check one: <input type="checkbox"/> <b>\$35 due</b> <input type="checkbox"/> Annual taxable income less than \$1,000
Email	Social Security Number	

Name (first, middle, last, suffix) <input type="checkbox"/> Deceased	Birth Year	Check one: <input type="checkbox"/> <b>\$35 due</b> <input type="checkbox"/> Annual taxable income less than \$1,000
Email	Social Security Number	

Name (first, middle, last, suffix) <input type="checkbox"/> Deceased	Birth Year	Check one: <input type="checkbox"/> <b>\$35 due</b> <input type="checkbox"/> Annual taxable income less than \$1,000
Email	Social Security Number	

Name (first, middle, last, suffix) <input type="checkbox"/> Deceased	Birth Year	Check one: <input type="checkbox"/> <b>\$35 due</b> <input type="checkbox"/> Annual taxable income less than \$1,000
Email	Social Security Number	

**4** Calculate balance due. (Please note: penalties will be assessed if payment is not postmarked by April 15, 2024.)

**Balance Due:** Total persons with \$35 Due: \_\_\_\_\_ **x \$35 =** Arts Tax Total Amount Due: \$ \_\_\_\_\_ Check #: \_\_\_\_\_  
 Sample amounts due: 1 person = \$35; 2 people = \$70; 3 people = \$105; 4 people = \$140 **Make checks payable to "City of Portland"**

**5** Mailing address, if different from primary residence address in line **1**

Address (PO Box allowed)	City	State	ZIP Code
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**6** Provide contact information below and mail this form with payment (if any) to the Revenue Division.

Preparer name (printed) \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone number \_\_\_\_\_

**Mail to:** Portland Revenue Division - Arts Tax, PO Box 2820, Portland OR 97208-2820 (See reverse for phone and online contact information.)

Disclosure of your Social Security number is required. This requirement is authorized under the Federal Privacy Act of 1974, the Tax Reform Act of 1976 and the Arts Tax Administrative Rules. Your Social Security number will be used by the Revenue Division to assist in the administration of the Arts Tax including, but not limited to, compliance with federal Form 1099 filing requirements and comparison of Arts Tax filings to federal filer information.

**SCHEDULE A: Household Poverty Exemption (See Instructions)**

Enter the annual income totals (from all sources) for each person in the household below, including children.

2023 Federal Poverty Guideline	
Persons in Household	Poverty Guideline
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For households with more than 8 persons, add \$5,140 for each additional person.	

Name (if deceased, check box next to the name)	Birth Year	Social Security Number	Annual Income
1 _____ <input type="checkbox"/>	_____	_____	\$ _____
2 _____ <input type="checkbox"/>	_____	_____	\$ _____
3 _____ <input type="checkbox"/>	_____	_____	\$ _____
4 _____ <input type="checkbox"/>	_____	_____	\$ _____
5 _____ <input type="checkbox"/>	_____	_____	\$ _____
6 _____ <input type="checkbox"/>	_____	_____	\$ _____
7 _____ <input type="checkbox"/>	_____	_____	\$ _____
8 _____ <input type="checkbox"/>	_____	_____	\$ _____

If there are more people in the household, attach an additional sheet with each person's name and birth year and enter the income total here: \$ \_\_\_\_\_

**Total annual household income:** \$ \_\_\_\_\_

**Number of persons in household:** \_\_\_\_\_

Don't forget to complete lines **5** and **6** on the front of the form.

**SCHEDULE B: Change of Address (See Instructions)**

Name	Address	City	State	Zip Code	Move Date (mm/yy)

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

File by Mail: Portland Revenue Division - Arts Tax, PO Box 2820, Portland OR 97208-2820

File by Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon, 97201

Checks should be made payable to "City of Portland"

## 2023 Arts Tax Return Instructions

❶ Enter current Portland address or the Portland address that was the primary residence of the adult filers during any portion of 2023. Do not complete this form if the residence is/was not within Portland city limits.

- If any filer has recently moved from the primary residence, check “Moved? Check and complete Schedule B on back of form.” List each filer and their new address in **Schedule B** with the move date (month/year).

*Partial year Portland residents owe the full \$35 tax. If you were not a Portland resident at all in 2023, you are not liable for the tax. Please complete Schedule B and return the form, so that we can update your address in our records.*

❷ If the combined annual income<sup>1</sup> of all persons in the household<sup>2</sup> is at or below the 2023 federal poverty guideline (see chart), and you wish to claim a household poverty exemption, then check “Yes” on line ❷. Otherwise, check “No.”

2023 Federal Poverty Guideline	
Persons in Household	Poverty Guideline
1	\$14,580
2	\$19,720
3	\$24,860
4	\$30,000
5	\$35,140
6	\$40,280
7	\$45,420
8	\$50,560
For households with more than 8 persons, add \$5,140 for each additional person.	

❸ If claiming a household poverty exemption (you checked “yes” on line ❷):

- Complete **Schedule A** on the *back* of the form. (Do not complete section ❸ on the front of the form.) Provide the name, birth year, Social Security Number (SSN) and individual annual income<sup>1</sup> for each person in the household<sup>2</sup> (including children) for the 2023 calendar year. Calculate the sum of the annual incomes of the household members and enter the number of persons in the household. Income and household information will be verified using federal tax information.
- Don’t forget to complete lines ❸ and ❹.

If you are not claiming a household poverty exemption (you checked “no” on line ❷):

- List the full name, Social Security Number, year of birth, and email address of adults who were age 18 or older as of December 31, 2023 (attach additional sheets if needed).
- Check “Annual taxable income less than \$1,000” if the individual had \$0 to \$999.99 in *taxable income*<sup>3</sup> for the 2023 calendar year. Income will be verified using federal tax information.
- Check “\$35 due” if the individual had at least \$1,000 in *taxable income*<sup>3</sup> for the 2023 calendar year.

❹ The total tax amount due equals \$35 multiplied by the number of adult filers listed on the form with “\$35 tax due.” Make check payable to **City of Portland**. Penalties will be assessed if payment is not postmarked by April 15, 2024.

❺ Enter the mailing address if different from the Portland address entered in line ❶.

❻ Enter the preparer’s name, daytime phone number, and today’s date. Submit the form with payment (if any) to the City of Portland Revenue Division:

**Mailing address: Portland Revenue Division - Arts Tax, PO Box 2820, Portland OR 97208-2820**

Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

Online: [Portland.gov/revenue/arts-tax](https://portland.gov/revenue/arts-tax)

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon, 97201

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<sup>1</sup>**Annual income** for determining the federal poverty exemption follows the definition established by the US Census Bureau and includes all income earned or received from any source in the 2023 calendar year, regardless of whether it is taxable under state or federal law. Examples of income include interest from individual or joint savings accounts or other interest bearing accounts, child support payments, alimony, disability income (including VA disability), unemployment assistance, sales of stocks and other property (even if sold at a loss), dividends, Social Security income (taxable or non-taxable), positive net income from a business and wages as an employee.

<sup>2</sup>**Persons in household** includes all residents (adults and children) within a dwelling who file on a single federal or state tax return.

<sup>3</sup>**Taxable income** can be from wages, self-employment, investments (excluding US Treasury interest), rentals, retirement (excluding Social Security, federal Railroad Retirement Act benefits, Oregon PERS, FERS, and CSRS), disability (excluding VA disability), unemployment, spousal/child support, or any other source that the City is not prohibited from taxing.