

Form C-2022



Combined Tax Return for Corporations

Multnomah County Business Income Tax
City of Portland Business License Tax

Due Date: 15th day of 4th month after taxable year end
(Calendar Year Filers: 4/18/2023)

File online at Pro.Portland.gov

Tax Year
From: _____ to _____

Account # BZT- FEIN NAICS

Entity Filing in Oregon [] Check if merged/reorganized

Mailing Address [] Check if changed City State/Prov ZIP Code

Name of Parent Corporation, if Applicable FEIN of Parent Corporation

If Merged/Reorganized, Enter Name of Previous Business FEIN of Previous Business

[] Initial Return (attach registration) [] Final Return (attach explanation) [] Amended Return [] Extension Filed

Part I - Gross Income and Exemption

Table with 6 rows: 1. Multnomah County gross income, 2. Total gross income from all sources, 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.

Annual Exemption Request: (see instructions)

[] Multnomah County Reason: _____
[] City of Portland Reason: _____

Part II - Net Income

Attach Oregon Form 20, Federal Form 1120, and 1125-E, if filed.

Table with 5 rows: 7. Net income or (loss), 8. Taxes based on or measured by net income add-back, 9. Owner's compensation add-back, 10. Other additions and subtractions, 11. Adjusted net income.

Part III - Multnomah County Business Income Tax

Table with 7 rows: 12. Multnomah County modifications, 13. Multnomah County net business income, 14. Owner's compensation deduction, 15. Multnomah County subject net income, 16. Multnomah County apportioned net income, 17. Net operating loss deduction, 18. Income subject to tax, 19. Multnomah County Business Income tax.

Part IV - City of Portland Business License Tax

20. City of Portland modifications (see instructions)	20	
21. City of Portland net business income (sum of line 11 and line 20)	21	
22. Owner's compensation deduction (see instructions)	22	
23. City of Portland subject net income (sum of line 21 and line 22)	23	
24. City of Portland apportioned net income (line 23 x line 6)	24	
25. Net operating loss deduction (max 75% of line 24)	25	
26. Income subject to tax (sum of line 24 and line 25)	26	
27. City of Portland Business License tax (line 26 x tax rate of 2.6%) Minimum \$100	27	
28. Heavy Vehicle Use tax (HVT) (see HVT Schedule).....	28	
29. Pay Ratio Surtax - only applicable to publicly traded corporations (see PRS Schedule)	29	
30. Residential Rental Registration fee (attach City Schedule R).....	30	
31. Total of City of Portland taxes and fees	31	

Part V - Tax Due / Refund

32. Total business taxes and fees (sum of line 19 and line 31).....	32	
33. Late payment or late filing penalty	33	
34. Underpayment penalty	34	
35. Interest.....	35	
36. Quarterly estimated payments and other prepayments	36	
37. Business Retention credit	37	
38. If the sum of lines 32-37 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 32-37 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