

# Form E-2022



## Combined Tax Return for Trusts & Estates

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](http://Pro.Portland.gov)

Tax Year From: _____ to _____	Official Use Only
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Account # BZT-	FEIN	NAICS
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Name \_\_\_\_\_

Mailing Address <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code
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Initial Return (*attach registration*)     
  Final Return (*attach explanation*)     
  Amended Return     
  Extension Filed

### Part I - Gross Income and Exemption

1. Multnomah County gross income .....	1	
2. Total gross income from all Schedules B, C, D, E, and F in all locations .....	2	
3. Multnomah County apportionment percentage (line 1 ÷ line 2) (Cannot be more than 1.0) .....	3	
4. City of Portland gross income .....	4	
5. Total gross income reported on line 2 (if different see instructions) .....	5	
6. City of Portland apportionment percentage (line 4 ÷ line 5) (Cannot be more than 1.0) .....	6	

#### Annual Exemption Request: (see instructions)

Multnomah County Reason: \_\_\_\_\_  
 City of Portland Reason: \_\_\_\_\_

### Part II - Net Income

#### Attach Federal Form 1041 and applicable Schedules (E, D, etc.)

7. Net income or (loss) before distribution .....	7	
8. Taxes based on or measured by net income add-back .....	8	
9. Other additions and subtractions (see instructions) .....	9	
10. Adjusted net income (sum of line 7 through line 9) .....	10	

### Part III - Multnomah County Business Income Tax

11. Multnomah County modifications (see instructions) .....	11	
12. Multnomah County subject net income (sum of line 10 and line 11) .....	12	
13. Multnomah County apportioned net income (line 12 x line 3) .....	13	
14. Net operating loss deduction (max 75% of line 13) .....	14	( )
15. Income subject to tax (sum of line 13 and line 14) .....	15	
16. Multnomah County Business Income tax (line 15 x tax rate of 2%) <b>Minimum \$100</b> .....	16	

**Part IV - City of Portland Business License Tax**

17. City of Portland modifications (see instructions) .....	17	
18. City of Portland subject net income (sum of line 10 and line 17) .....	18	
19. City of Portland apportioned net income (line 18 x line 6) .....	19	
20. Net operating loss deduction (max 75% of line 19) .....	20	( )
21. Income subject to tax (sum of line 19 and line 20) .....	21	
22. City of Portland Business License tax (line 21 x tax rate of 2.6%) <b>Minimum \$100</b> .....	22	
23. Heavy Vehicle Use tax (HVT) (see HVT Schedule) .....	23	
24. Residential Rental Registration fee (attach City Schedule R) .....	24	
25. Total of City of Portland taxes and fees .....	25	

**Part V - Tax Due / Refund**

26. Total business taxes and fees (sum of line 16 and line 25) .....	26	
27. Late payment or late filing penalty .....	27	
28. Underpayment penalty .....	28	
29. Interest .....	29	
30. Quarterly estimated payments and other prepayments .....	30	( )
31. If the sum of lines 26-30 is negative, this is the amount you overpaid .....	31	( )
32. Please enter the amount from line 31 you want:		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov) .....	32a	
b. Applied to tax year 2023 .....	32b	
33. If the sum of lines 26-30 is positive, this is the amount you owe .....	33	

**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