



Permanent Low Income Filing Exemption
for Seniors or Permanently Disabled Individuals

Arts Education and Access Income Tax

Send Form to: Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820

1 Portland address that was the primary residence of the taxpayers. Moved? Check and complete Schedule B on back of form

Form fields for Portland address: Address (PO Box not allowed), City, State (OR), ZIP Code (97)

2 Mailing address, if different from primary address in line 1.

Form fields for mailing address: Address (PO Box allowed), City, State, ZIP Code

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

4 List all taxpayers applying for Permanent Filing Exemption:

Form fields for first taxpayer: Name, Birth Year, Email, Social Security Number, Exemption requested to start for Tax Year, Check here if annual taxable income less than \$1,000, Check one: Low Income Senior, Low Income and Permanently Disabled, Both

Form fields for second taxpayer: Name, Birth Year, Email, Social Security Number, Exemption requested to start for Tax Year, Check here if annual taxable income less than \$1,000, Check one: Low Income Senior, Low Income and Permanently Disabled, Both

5 Certification and Signature

I certify that for the most recently completed year, my primary source of non-taxable income was U.S. Treasury Interest, Social Security, federal Supplemental Security Income (SSI), federal Railroad Retirement, Oregon PERS retirement benefits or federal retiree benefits (FERS or CSRS), VA disability or another source that the City is prohibited from taxing OR my total taxable income received was less than \$1000 OR the combined annual income of all persons in my household was below the Federal Poverty Level.

I certify that I was at least 70 years of age or permanently disabled as of December 31 of the starting tax year noted above.

I certify that the above is correct and that I will file an Arts Tax return for any future year that my income (from sources other than US Treasury Interest, Social Security, SSI, federal Railroad Retirement, Oregon PERS and federal retirement, VA disability or another source that the City is prohibited from taxing) is \$1,000 or more OR household income is greater than the Federal Poverty Level.

The Taxfiler(s) declare under penalty of making a false statement that the information provided herein is true.

I understand that the Revenue Division will verify this claim with information provided to the Division by the U.S. Internal Revenue Service. Penalties may be assessed if these claims cannot be verified.

Signature of Taxfiler or Authorized Representative Date Daytime phone number

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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 taxfiler information.

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

Federal Poverty Guideline									
Persons in Household	2021	2020	2019	2018	2017	2016	2015	2014	2013
1	\$12,880	\$12,760	\$12,490	\$12,140	\$12,060	\$11,880	\$11,770	\$11,670	\$11,490
2	\$17,420	\$17,240	\$16,910	\$16,460	\$16,240	\$16,020	\$15,930	\$15,730	\$15,510
3	\$21,960	\$21,720	\$21,330	\$20,780	\$20,420	\$20,090	\$20,090	\$19,790	\$19,530
4	\$26,500	\$26,200	\$25,750	\$25,100	\$24,600	\$24,250	\$24,250	\$23,850	\$23,550
5	\$31,040	\$30,680	\$30,170	\$29,420	\$28,780	\$28,410	\$28,410	\$27,910	\$27,570
6	\$35,580	\$35,160	\$34,590	\$33,740	\$32,960	\$32,570	\$32,570	\$31,970	\$31,590
7	\$40,120	\$39,640	\$39,010	\$38,060	\$37,140	\$36,730	\$36,730	\$36,030	\$35,610
8	\$44,660	\$44,120	\$43,430	\$42,380	\$41,320	\$40,890	\$40,890	\$40,090	\$39,630
For households with more than 8 persons, add this amount for each additional person:	\$4,540	\$4,480	\$4,420	\$4,320	\$4,180	\$4,160	\$4,160	\$4,060	\$4,020

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

Name	Permanently Disabled?	Birth Year	SSN	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, birth year and SSN and enter the income total here: \$ \_\_\_\_\_

**Total annual household income:** \$

**Number of persons in household:**

Don't forget to complete line 5 on the front of the form.

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

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

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

Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

Online: [www.portlandoregon.gov/artstax](http://www.portlandoregon.gov/artstax)

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

# Arts Tax Permanent Filing Exemption Instructions

**PURPOSE:** Provides for a permanent filing exemption for qualified low income older or permanently disabled taxfilers

① Enter current Portland address or the Portland address that was the primary residence of the adult taxfilers during any portion of the requested starting tax year and all subsequent years. Do not complete this form if the residence is/was not within Portland city limits.

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

*If you were not a Portland resident at all 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.*

② Enter the mailing address if different from the Portland address entered in line ①.

③ If the combined *annual income*<sup>1</sup> of all *persons in the household*<sup>2</sup> is at or below the federal poverty guideline for the requested starting year and all subsequent years (see chart in Schedule A on back of form), and you wish to claim a household poverty exemption, then check “Yes” on line ③. Otherwise, check “No.”

### If you checked “Yes” and are claiming a household poverty exemption:

- Complete **Schedule A** on the *back* of the form instead of section ④ 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 requested starting tax 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 line ⑤.

④ If you are not claiming a household poverty exemption (you checked “No” on line ③):

- List the full name, Social Security Number, year of birth, and email address of adults who were low income and at least 70 years of age or permanently disabled as of December 31 of the requested starting tax year.
- Check the applicable box: Low Income Senior (age 70+), Low Income and Permanently Disabled, or Both.
- Check “Annual taxable income less than \$1,000” if the individual had \$0 to \$999.99 in *taxable income*<sup>3</sup> for the requested starting tax year (and all subsequent years). Income will be verified using Federal Tax Information.

⑤ Complete the Certification and Signature section by providing the signature(s) of the taxfiler(s) or authorized representative(s), the signature date(s), and the phone number(s).

- By requesting this exemption and providing the information on this form, you are stating that your only source of income is from the specific listed non-taxable sources; that if you have other income that could be considered taxable, it is less than \$1,000; or that you qualify for the poverty exemption based on the size of your household and total income based on the Federal Poverty guideline for the first and subsequent tax years of this request; **AND** you are at least 70 years old or permanently disabled during the first tax year of this request.
- You understand that the Revenue Division will verify your income sources and may contact you if we find you have taxable income of \$1,000 or more or your household income is greater than the household poverty level for the tax year.
- Finally, you are stating that you understand that if your financial situation changes, you are required to notify the Revenue Division and file an Arts Tax return for any tax year that you no longer qualify for this exemption.

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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 requested 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, SSI, 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.