

DE MINIMUS EXEMPTION FORM

FORM DME
REV 7/17/2019



CITY OF PORTLAND BUSINESS LICENSE TAX
MULTNOMAH COUNTY BUSINESS INCOME TAX
MAIL or FAX completed form to: 111 SW COLUMBIA, SUITE 600, PORTLAND OR 97201
FAX: 503-823-5192 | Office: 503-823-5157 | TDD: 503-823-6868
Website: www.portlandoregon.gov/biztax



SOLE PROPRIETOR ONLY

DO NOT USE THIS FORM IF YOU OWN ANY RESIDENTIAL RENTAL UNITS LOCATED IN PORTLAND

BUSINESS TAX ACCOUNT #

TAXPAYER INFORMATION

TAXPAYER NAME (FIRST NAME, LAST NAME)		SOCIAL SECURITY NUMBER	
SPOUSE'S NAME (FIRST NAME, LAST NAME) — <i>If filing jointly in the State of Oregon</i>		SOCIAL SECURITY NUMBER	
MAILING ADDRESS (<i>PMB or PO Boxes accepted</i>)	CITY	STATE/PROV	ZIP/POSTAL CODE
DAYTIME PHONE NUMBER	EMAIL ADDRESS		

CERTIFICATIONS & SIGNATURE

I certify for the three (3) most recently completed tax years that my total gross business income everywhere (inside and outside Portland and/or Multnomah County) is less than \$20,000.

Attach the appropriate federal tax pages to support this request. If your IRS 1040 filing status is Married Filing Jointly, you must include all schedules for both spouses.

- Tax Year 2017 and Earlier:** IRS 1040, page 1, plus all of the following (if filed): 1040 Schedule Cs, 1040 Schedule D, 1040 Schedule E, IRS Form 4797, and IRS Form 6252 with Schedule B.
- Tax Year 2018 and Later:** IRS 1040, page 1 & 2, plus all of the following (if filed): 1040 Schedule 1, 1040 Schedule Cs, 1040 Schedule D, 1040 Schedule E, IRS Form 4797, and IRS Form 6252 with Schedule B.

I certify the above is correct, and I will register and file an Annual Exemption Request Form or a Combined Tax Return if my total gross business income (including gains from the sale of real property) reaches \$20,000 or above in the future. I understand that the Division may request verification of the information provided on this form at any time.

The undersigned declares under penalty of making a false statement, that the information given in this form is true.

_____ Signature of Taxpayer or Authorized Representative	_____ Title	_____ Date
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