

**FORM WPFA-QR**

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(Rev. 07/30/2021)

**MULTNOMAH COUNTY PRESCHOOL FOR ALL PERSONAL INCOME TAX  
EMPLOYER'S WITHHOLDING QUARTERLY RETURN**



**Instructions**

**Online Payments**

You may file and make payments directly online at [Pro.Portland.gov](http://Pro.Portland.gov). If you are filing and paying online, do not submit this form.

**General Instructions**

Every employer who withholds Multnomah County income tax on behalf of their employee(s) must file a Multnomah County withholding tax return with the City of Portland Revenue Division. If you have previously submitted a quarterly withholding return, you must continue to file quarterly withholding returns until you submit a final annual reconciliation return, even if you do not withhold the tax during the quarter.

**Filing Instructions**

**Line 1:** Enter the Multnomah County income tax withheld from wages, tips, and other compensation.

**Line 2:** Enter the total withholding payments for this quarter, including overpayment applied from prior quarters.

**Line 3:** Balance Due. If line 1 is greater than line 2, subtract line 2 from line 1 and enter the difference.

DO NOT MAKE AN ENTRY ON BOTH LINES 3 AND 4.

**Line 4:** Overpayment. If line 2 is greater than line 1, subtract line 1 from line 2 and enter the difference. All overpayments will be credited to the next quarter. If you wish to request a refund, you must submit a written request to the Revenue Division.

**Due Date**

Your return and payment are due on the last day of the month following the end of the calendar quarter:

- 1st quarter – Due by April 30
- 2nd quarter – Due by July 31
- 3rd quarter – Due by October 31
- 4th quarter – Due by January 31

**Required for Accurate Processing**

- Enter your FEIN (Federal Employer Identification Number) or SSN (Social Security Number).
- Fill in the tax year and check the appropriate box of the quarter for which you are filing.

**Mailing Information**

If including payment with your return, make your check payable to City of Portland. To ensure proper credit to your account, include the business name, FEIN or SSN, tax year, and quarter on your check. Payments sent with your return do not require Form WIT-V. Mail Form WPFA-QR and payment (if included) to:

City of Portland - PIT Withholding  
PO Box 9250  
Portland, OR 97207-9250

**Penalties & Interest**

Penalties and interest will be assessed on returns and payments that are not submitted or postmarked by the return or payment due date.

ACCOUNT # MCW-	FEIN OR SSN	BUSINESS ENTITY TYPE: (check one)	
		<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership
		<input type="checkbox"/> S-corporation	<input type="checkbox"/> Estate/Trust
NAME		<input type="checkbox"/> AMENDED RETURN	TAX YEAR: _____
		<input type="checkbox"/> CEASED BUSINESS	QUARTER: (check one)
		DATE: _____	<input type="checkbox"/> Q1 (Jan - Mar) Due Apr 30
MAILING ADDRESS <input type="checkbox"/> Check if changed			<input type="checkbox"/> Q2 (Apr - June) Due July 31
CITY	STATE/PROV	ZIP CODE	<input type="checkbox"/> Q3 (July - Sep) Due Oct 31
			<input type="checkbox"/> Q4 (Oct - Dec) Due Jan 31
		PHONE	

1. Total Income Tax Withheld .....	1	
2. Total Payments .....	2	
3. Balance Due (if line 1 is greater than line 2, enter difference) .....	3	
4. Overpayment (if line 2 is greater than line 1, enter difference) .....	4	

*(All overpayments will be credited to the next quarter. See instructions for additional information.)*

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 Preparer \_\_\_\_\_ Date \_\_\_\_\_  
Preparer's Name \_\_\_\_\_ Preparer Phone Number ( ) \_\_\_\_\_