

**Combined Tax Return for Partnerships**

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

Account #	FEIN	NAICS
BZT-		

Name \_\_\_\_\_

Mailing Address <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code

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 sources 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 1065 & Form 8825, if applicable.**

7. Ordinary net income or (loss) .....	7	
8. Taxes based on or measured by net income add-back .....	8	
9. Owner's compensation add-back .....	9	
(# GPs: _____, # LPs w/comp paid: _____, Total paid to LPs: _____)		
10. Schedule K (lines 2-3, 5-13) and Oregon modifications on Form 65 .....	10	
11. Adjusted net income (sum of line 7 through line 10) .....	11	

**Part III - Multnomah County Business Income Tax**

12. Multnomah County modifications (see instructions) .....	12	
13. Multnomah County net business income (sum of line 11 and line 12) .....	13	
14. Owner's compensation deduction (see instructions) .....	14	(                      )
15. Multnomah County subject net income (sum of line 13 and line 14) .....	15	
16. Multnomah County apportioned net income (line 15 x line 3).....	16	
17. Net operating loss deduction (max 75% of line 16) .....	17	(                      )
18. Income subject to tax (sum of line 16 and line 17) .....	18	
19. Multnomah County Business Income tax (line 18 x tax rate of 2%) <b>Minimum \$100</b> .....	19	

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

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

**Part V - Tax Due / Refund**

31. Total business taxes and fees (sum of line 19 and line 30).....	<b>31</b>	
32. Late payment or late filing penalty .....	<b>32</b>	
33. Underpayment penalty .....	<b>33</b>	
34. Interest.....	<b>34</b>	
35. Quarterly estimated payments and other prepayments .....	<b>35</b>	( )
36. Business Retention credit .....	<b>36</b>	( )
37. If the sum of lines 31-36 is negative, this is the amount you overpaid .....	<b>37</b>	( )
38. Please enter the amount from line 37 you want:		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov) .....	<b>38a</b>	
b. Applied to tax year 2023 .....	<b>38b</b>	
39. If the sum of lines 31-36 is positive, this is the amount you owe .....	<b>39</b>	

**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