

Form SP-2022



Combined Tax Return for Individuals

Multnomah County Business Income Tax

City of Portland Business License Tax

2022 Calendar Year | Due Date: April 18, 2023

File online at Pro.Portland.gov

Tax Year From: <u>1/1/2022</u> to <u>12/31/2022</u>	Official Use Only
--	-------------------

Account # BZT-	Social Security Number	NAICS
-------------------	------------------------	-------

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 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	

Number of owners: 1 2

Annual Exemption Request: (see instructions)

Multnomah County Reason: _____

City of Portland Reason: _____

Part II - Net Income

Attach Federal Form 1040 and Schedules.

7. Net income or (loss) from Federal Schedule C (Attach all Schedule Cs)	7	
8. Net income or (loss) from Federal Schedule F (Attach all Schedule Fs).....	8	
9. Deductible SE tax and Oregon modifications (see instructions)	9	
10. Net income or (loss) from Federal Schedule B and Schedule D (Attach Schedule B and D) ..	10	
11. Net income or (loss) from Federal Schedule E (Attach all Schedule Es)	11	
12. Taxes based on or measured by net income add-back	12	
13. Adjusted net income (sum of line 7 through line 12)	13	

Part III - Multnomah County Business Income Tax

14. Multnomah County modifications (see instructions)	14	
15. Multnomah County net business income (sum of line 13 and line 14)	15	
16. Owner's compensation deduction (see instructions)	16	
17. Multnomah County subject net income (sum of line 15 and line 16)	17	
18. Multnomah County apportioned net income (line 17 x line 3).....	18	
19. Net operating loss deduction (max 75% of line 18)	19	
20. Income subject to tax (sum of line 18 and line 19)	20	
21. Multnomah County Business Income tax (line 20 x tax rate of 2%) Minimum \$100	21	

Part IV - City of Portland Business License Tax

22. City of Portland modifications (see instructions)	22	
23. City of Portland net business income (sum of line 13 and line 22)	23	
24. Owner's compensation deduction (see instructions)	24	
25. City of Portland subject net income (sum of line 23 and line 24)	25	
26. City of Portland apportioned net income (line 25 x line 6)	26	
27. Net operating loss deduction (max 75% of line 26)	27	
28. Income subject to tax (sum of line 26 and line 27)	28	
29. City of Portland Business License tax (line 28 x tax rate of 2.6%) Minimum \$100	29	
30. Heavy Vehicle Use tax (HVT) (see HVT Schedule).....	30	
31. Residential Rental Registration fee (attach City Schedule R).....	31	
32. Total of City of Portland taxes and fees (sum of line 29 through line 31).....	32	

Part V - Tax Due / Refund

33. Total business taxes and fees (sum of line 21 and line 32).....	33	
34. Late payment or late filing penalty.....	34	
35. Underpayment penalty	35	
36. Interest	36	
37. Quarterly estimated payments and other prepayments	37	
38. If the sum of lines 33-37 is negative, this is the amount you overpaid.....	38	
39. Please enter the amount from line 38 you want:		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov)	39a	
b. Applied to tax year 2023	39b	
40. If the sum of lines 33-37 is positive, this is the amount you owe	40	

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