



**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](http://Pro.Portland.gov)

Tax Year From: <u>1/1/2022</u> to <u>12/31/2022</u>	Official Use Only
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Account # BZT-	Social Security Number	NAICS
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Name \_\_\_\_\_

Mailing Address <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code
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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 ( <b>Attach all Schedule Cs</b> ) .....	7	
8. Net income or (loss) from Federal Schedule F ( <b>Attach all Schedule Fs</b> ).....	8	
9. Deductible SE tax and Oregon modifications (see instructions) .....	9	
10. Net income or (loss) from Federal Schedule B and Schedule D ( <b>Attach Schedule B and D</b> ) ..	10	
11. Net income or (loss) from Federal Schedule E ( <b>Attach all Schedule Es</b> ) .....	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%) <b>Minimum \$100</b> .....	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%) <b>Minimum \$100</b> .....	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