



Integrated Tax System  
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# 2D Barcode / Tax Forms Testing Package Tax Year 2023



City of Portland  
Revenue Division

VERSION: 2023V3.0

DECEMBER 27, 2023



REVISION HISTORY			
Version	Date	Author	Change(s)
2021.0	10/28/2022	Din Belderrain	Initial release
2022v2.0	11/14/2022	Din Belderrain	<ul style="list-style-type: none"> <li>Corrected typos in scenarios</li> <li>Updated scenarios</li> </ul>
2023v1.0	12/27/2022	Kelly Jones	Initial release



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## 1 Introduction

2D Barcode specifications and draft tax forms are available on the City of Portland Tax Software Developer Resources site: [www.portland.gov/revenue/tax-software](http://www.portland.gov/revenue/tax-software)

### 1.1 Change Log (changes also highlighted in yellow in text)

Section - Scenario	Description	Change Date

### 1.2 Contact Information

Questions may be directed to the Division using any of the following methods:

By email: [PortlandTaxForms@portlandoregon.gov](mailto:PortlandTaxForms@portlandoregon.gov)

By mail: City of Portland - Revenue Division  
Attention: BSD Annual Changes  
111 SW Columbia Street, Suite 600  
Portland, OR 97201

## 2 Testing

### 2.1 Testing Procedures

Test submissions should be emailed to: [PortlandTaxForms@portlandoregon.gov](mailto:PortlandTaxForms@portlandoregon.gov)

Vendors are welcome to submit additional scenarios for their own testing purposes; please indicate any such submission is an additional scenario. The tests contained in this document are for consistency across Software Developers and from 2D Barcode to MeF.

### 2.2 Error Categories

2D and tax form/calculation submission validation will be based on the following error categories:

- Form format
- Form labels
- Math errors
- Field allowable entries
- 2D field length
- 2D allowable characters
- 2D field order

### 2.3 Test Scenarios

All test scenarios for 2D barcode and tax form validation are the same as for MeF.

### 2.3.1 Individual Schemas

Submissions may only be for the form that you are testing for that scenario. For example, if you are only testing sole proprietorships, only submit Form SP and all required documentation for that scenario.

ID	Form	Scenario
IND1	SP	<p>File Form SP where the taxpayer:</p> <ul style="list-style-type: none"> <li>• Multnomah County Gross Income = \$2,825,968</li> <li>• Total Gross Income from all sources = \$32,652,589</li> <li>• Portland Gross Income = \$1,825,478</li> <li>• Total Federal 1040 Schedule C net loss = (\$4,901,235)</li> <li>• Total Federal 1040 Schedule F net loss = (\$125,896)</li> <li>• Federal 1040 Schedule B and Schedule D loss = (\$339,652)</li> <li>• Federal 1040 Schedule E income = \$364,491 from 6 residential rental properties located in Portland</li> <li>• Tax addback = \$200</li> <li>• Oregon weight mile tax = \$5,000 and the taxpayer used the vehicle on Portland streets</li> </ul>
IND2	SP	<p>File Form SP where the taxpayers are a married filing joint couple where both individuals are actively involved with the businesses. Therefore, there are two Schedule Cs. Additional information:</p> <ul style="list-style-type: none"> <li>• Multnomah County Gross Income = \$2,825,968</li> <li>• Total Gross Income from all sources = \$32,652,589</li> <li>• Portland Gross Income = \$1,825,478</li> <li>• Total Federal 1040 Schedule C net income = \$4,901,235</li> <li>• Total Federal 1040 Schedule F net income = \$125,896</li> <li>• Deductible SE tax and Oregon modifications = (\$61,953)</li> <li>• Federal 1040 Schedule B and Schedule D Income = \$339,652</li> <li>• Federal 1040 Schedule E loss = (\$364,491) from 6 residential rental properties located in Portland and Multnomah County</li> <li>• Tax addback = \$32,948</li> <li>• Multnomah County modifications = \$18,500</li> <li>• Add-back of non-business income allocated to Multnomah County = \$8,000</li> <li>• Max allowed owners compensation deduction is being claimed for both jurisdictions</li> <li>• Max allowed NOL deduction is being claimed for both jurisdictions</li> <li>• Portland modifications = (\$27,500)</li> <li>• Add-back of non-business income allocated to City of Portland \$5,000</li> <li>• Downtown Business Incentive credit = (\$165)</li> <li>• Oregon weight mile tax = \$5,000 and the taxpayer used the vehicle on Portland streets</li> <li>• Prepayments = \$40,000</li> </ul>

ID	Form	Scenario
		Request that part of the overpayment be a refund and the other part as a credit carryforward. Include banking information for refund direct deposit.
IND3	SP	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• Taxpayer is requesting to be exempt from Multnomah County Business Income tax and Portland Business Tax</li> <li>• Multnomah County gross income = \$49,000</li> <li>• Portland gross income = \$49,000</li> <li>• Total gross income = \$49,000</li> <li>• Taxpayer has 2 residential rental units located in Portland</li> </ul> <p>Include banking information for payment.</p>
IND4	SP	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• Taxpayer is requesting to be exempt from Multnomah County Business Income</li> <li>• Multnomah County gross income = \$90,000</li> <li>• Portland gross income = \$90,000</li> <li>• Total gross income = \$90,000</li> <li>• Number of owners = 1</li> <li>• Schedule C loss = (\$1,000)</li> <li>• Schedule E income = \$1,500</li> <li>• Tax addback = \$200</li> <li>• Max allowed owners compensation deduction is being claimed for Portland</li> <li>• Oregon Weight Mile tax = \$9,000 and the taxpayer used the vehicle on Portland streets</li> <li>• Taxpayer has 3 residential rental units located in Portland</li> <li>• Prepayments = \$500</li> </ul> <p>Request that the overpayment be applied as a credit carryforward to the next year.</p>
IND5	BZTEXT	File extension. Include banking information for payment.
IND6	MC40	<p>File Form MC40 where:</p> <ul style="list-style-type: none"> <li>• Filing status = single</li> <li>• Oregon taxable income = \$276,224</li> <li>• Exempt income = \$15,000</li> <li>• Pass through income received from Test, LLC <ul style="list-style-type: none"> <li>○ Total pass-through income = \$5,000</li> <li>○ Modification percentage = 100%</li> </ul> </li> <li>• Pass through income received from Test, Inc.</li> </ul>

ID	Form	Scenario																																
		<ul style="list-style-type: none"> <li>○ Total pass-through income = \$16,000</li> <li>○ Modification percentage = 80%</li> <li>● Credit for tax paid to another state = \$500</li> <li>● Employer withholding = \$2,500</li> <li>● Prepayments = \$1,000</li> </ul> <p>Request that part of the overpayment be refunded, and part of the payment be applied as a credit carryforward to the next year. Include banking information for refund request to be directly deposited.</p>																																
IND7	MC40	<p>File Form MC40 where:</p> <ul style="list-style-type: none"> <li>● Filing status = married filing joint</li> <li>● Oregon taxable income = \$760,000</li> <li>● Exempt income = \$12,000</li> <li>● Pass through loss from Test, Inc.                             <ul style="list-style-type: none"> <li>○ Total pass-through loss = (\$35,000)</li> <li>○ Modification percentage = 32%</li> </ul> </li> <li>● Employer withholding = \$4,725</li> </ul> <p>Include banking information for payment.</p>																																
IND8	MC40NP	<p>File Form MC40NP where:</p> <ul style="list-style-type: none"> <li>● Filing status = single</li> <li>● Schedule INC information</li> </ul> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Income</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>Wages</td> <td>\$500,000</td> <td>\$450,000</td> </tr> <tr> <td>Interest</td> <td>\$1,500</td> <td>\$1,000</td> </tr> <tr> <td>Business loss</td> <td>(\$25,000)</td> <td>(\$10,000)</td> </tr> <tr> <td>Capital gain</td> <td>\$350</td> <td>\$350</td> </tr> <tr> <td>Schedule E income</td> <td>\$125,000</td> <td>\$75,000</td> </tr> </tbody> </table> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Adjustments</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>Educator expenses</td> <td>(\$200)</td> <td>(\$200)</td> </tr> </tbody> </table> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th colspan="2">Allowable Multnomah County Deduction</th> </tr> </thead> <tbody> <tr> <td>Oregon itemized or standard deduction</td> <td>(\$14,000)</td> </tr> <tr> <td>Federal tax liability subtraction</td> <td>(\$6,500)</td> </tr> <tr> <td>Charitable Art Donation</td> <td>(\$600)</td> </tr> </tbody> </table>	Income	Federal	Multnomah	Wages	\$500,000	\$450,000	Interest	\$1,500	\$1,000	Business loss	(\$25,000)	(\$10,000)	Capital gain	\$350	\$350	Schedule E income	\$125,000	\$75,000	Adjustments	Federal	Multnomah	Educator expenses	(\$200)	(\$200)	Allowable Multnomah County Deduction		Oregon itemized or standard deduction	(\$14,000)	Federal tax liability subtraction	(\$6,500)	Charitable Art Donation	(\$600)
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		<ul style="list-style-type: none"> <li>• Pass through income modification from Pass Thru, Inc.                             <ul style="list-style-type: none"> <li>○ Loss = (\$50,000)</li> <li>○ Ownership percentage = 8%</li> </ul> </li> <li>• Schedule MC-40-NP ASC information                             <ul style="list-style-type: none"> <li>○ Section 1: Adjustments                                     <table border="1" data-bbox="638 556 1396 630"> <thead> <tr> <th>Code</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>38</td> <td>(\$500)</td> <td>(\$500)</td> </tr> </tbody> </table> </li> <li>○ Section 2: Additions                                     <table border="1" data-bbox="638 741 1396 814"> <thead> <tr> <th>Code</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>124</td> <td>\$2,000</td> <td>\$1,500</td> </tr> </tbody> </table> </li> <li>○ Section 3: Subtractions                                     <table border="1" data-bbox="638 921 1396 995"> <thead> <tr> <th>Code</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>350</td> <td>(\$1,500)</td> <td>(\$1,200)</td> </tr> </tbody> </table> </li> <li>○ Section 4: Modifications                                     <table border="1" data-bbox="638 1102 1133 1176"> <thead> <tr> <th>Code</th> <th>Oregon</th> </tr> </thead> <tbody> <tr> <td>650</td> <td>\$750</td> </tr> </tbody> </table> </li> </ul> </li> <li>• Credit for tax paid to another state = \$450</li> <li>• Employer withholding = \$3,750</li> <li>• Prepayments = \$3,000</li> </ul> <p>Banking information not required for balance due.</p>	Code	Federal	Multnomah	38	(\$500)	(\$500)	Code	Federal	Multnomah	124	\$2,000	\$1,500	Code	Federal	Multnomah	350	(\$1,500)	(\$1,200)	Code	Oregon	650	\$750
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IND9	MC40NP	<p>File Form MC40NP where:</p> <ul style="list-style-type: none"> <li>• Filing status = head of household</li> <li>• Schedule INC information:</li> </ul> <table border="1" data-bbox="583 1579 1372 1837"> <thead> <tr> <th>Income</th> <th>Federal</th> <th>Multnomah</th> </tr> </thead> <tbody> <tr> <td>Wages</td> <td>\$1,200,000</td> <td>\$800,000</td> </tr> <tr> <td>Dividend income</td> <td>\$500</td> <td>\$500</td> </tr> <tr> <td>State and local income refund</td> <td>\$200</td> <td>\$0</td> </tr> <tr> <td>Alimony received</td> <td>\$15,000</td> <td>\$15,000</td> </tr> <tr> <td>Other gains (losses)</td> <td>\$56,000</td> <td>\$47,501</td> </tr> </tbody> </table>	Income	Federal	Multnomah	Wages	\$1,200,000	\$800,000	Dividend income	\$500	\$500	State and local income refund	\$200	\$0	Alimony received	\$15,000	\$15,000	Other gains (losses)	\$56,000	\$47,501				
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IND10	MET40	<p>File Form MET40 where:</p> <ul style="list-style-type: none"> <li>• Filing status = single</li> <li>• Oregon taxable income = \$215,000</li> <li>• Exempt income = \$5,000</li> <li>• Employer withholding = \$180</li> <li>• Pass through income modification from Pass Thru, Inc.                             <ul style="list-style-type: none"> <li>○ Loss = (\$10,250)</li> <li>○ Ownership percentage = 75%</li> </ul> </li> </ul> <p>Include banking information for payment.</p>																														
IND11	MET40	<p>File Form MET40 where:</p> <ul style="list-style-type: none"> <li>• Filing status = qualifying surviving spouse</li> <li>• Oregon taxable income = \$415,240</li> <li>• Exempt income = \$2,000</li> <li>• Pass through income modification from Pass Thru, Inc.                             <ul style="list-style-type: none"> <li>○ Loss = (\$10,250)</li> <li>○ Ownership percentage = 75%</li> <li>○ The entity is electing the actual method for previously taxed income</li> </ul> </li> <li>• Credit for tax paid to another state = \$180</li> <li>• Employer withholding = \$4,150</li> <li>• Prepayments = \$1,000</li> </ul> <p>Request that part of the overpayment be refunded, and part of the payment be applied as a credit carryforward to the next year. Include banking information for the refund to be direct deposited.</p>																														
IND12	MET40NP	<p>File Form MET40NP where:</p> <ul style="list-style-type: none"> <li>• Filing status = married filing separately</li> <li>• Schedule INC information:</li> </ul> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Income</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>Wages</td> <td>\$860,000</td> <td>\$742,500</td> </tr> <tr> <td>Interest income</td> <td>\$1,200</td> <td>\$800</td> </tr> <tr> <td>Business income</td> <td>(\$125,000)</td> <td>(\$115,000)</td> </tr> <tr> <td>Schedule E income</td> <td>(\$12,000)</td> <td>(\$12,000)</td> </tr> <tr> <td>Farm income</td> <td>\$2,500</td> <td>\$2,500</td> </tr> </tbody> </table> <table border="1" style="margin-left: 40px;"> <thead> <tr> <th>Adjustments</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>IRA contribution</td> <td>\$0</td> <td>\$0</td> </tr> <tr> <td>Self-employed health insurance deduction</td> <td>(\$15,000)</td> <td>(\$10,000)</td> </tr> <tr> <td>Alimony paid</td> <td>(\$5,000)</td> <td>(\$3,500)</td> </tr> </tbody> </table>	Income	Federal	Metro	Wages	\$860,000	\$742,500	Interest income	\$1,200	\$800	Business income	(\$125,000)	(\$115,000)	Schedule E income	(\$12,000)	(\$12,000)	Farm income	\$2,500	\$2,500	Adjustments	Federal	Metro	IRA contribution	\$0	\$0	Self-employed health insurance deduction	(\$15,000)	(\$10,000)	Alimony paid	(\$5,000)	(\$3,500)
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320	(\$200)	(\$200)																						
IND13	MET40NP	<p>File Form MET40NP where:</p> <ul style="list-style-type: none"> <li>• Filing status = married filing jointly</li> <li>• Schedule INC information:</li> </ul> <table border="1" data-bbox="583 1717 1373 1900"> <thead> <tr> <th>Income</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>Wages</td> <td>\$200,000</td> <td>\$200,000</td> </tr> <tr> <td>Interest income</td> <td>\$2,500</td> <td></td> </tr> <tr> <td>Alimony received</td> <td>\$15,000</td> <td>\$15,000</td> </tr> <tr> <td>Business income</td> <td>\$3,500</td> <td></td> </tr> </tbody> </table>	Income	Federal	Metro	Wages	\$200,000	\$200,000	Interest income	\$2,500		Alimony received	\$15,000	\$15,000	Business income	\$3,500								
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ID	Form	Scenario																														
		<table border="1"> <thead> <tr> <th>Adjustments</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>IRA contribution</td> <td>(\$500)</td> <td>(\$500)</td> </tr> <tr> <td>Educator expenses</td> <td>(\$200)</td> <td>(\$200)</td> </tr> <tr> <td>Moving expenses</td> <td>(\$5,000)</td> <td>(\$5,000)</td> </tr> </tbody> </table> <table border="1"> <thead> <tr> <th colspan="2">Allowable Metro Deduction</th> </tr> </thead> <tbody> <tr> <td>Oregon itemized or standard deduction</td> <td>(\$4,840)</td> </tr> <tr> <td>Federal tax liability subtraction</td> <td>(\$1,450)</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>• Schedule MC-40-NP ASC information             <ul style="list-style-type: none"> <li>○ Section 2: Additions                     <table border="1"> <thead> <tr> <th>Code</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>106</td> <td>\$5,000</td> <td>\$3,150</td> </tr> </tbody> </table> </li> <li>○ Section 3: Subtractions                     <table border="1"> <thead> <tr> <th>Code</th> <th>Federal</th> <th>Metro</th> </tr> </thead> <tbody> <tr> <td>360</td> <td>(\$700)</td> <td>(\$700)</td> </tr> </tbody> </table> </li> </ul> </li> <li>• Credit for tax paid to another state = \$3,300</li> <li>• Employer withholding = \$3,500</li> <li>• Prepayments = \$2,000</li> </ul> <p>Request that the overpayment be partially refunded and partially credit carryforward to the next year. Banking information not required.</p>	Adjustments	Federal	Metro	IRA contribution	(\$500)	(\$500)	Educator expenses	(\$200)	(\$200)	Moving expenses	(\$5,000)	(\$5,000)	Allowable Metro Deduction		Oregon itemized or standard deduction	(\$4,840)	Federal tax liability subtraction	(\$1,450)	Code	Federal	Metro	106	\$5,000	\$3,150	Code	Federal	Metro	360	(\$700)	(\$700)
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Code	Federal	Metro																														
360	(\$700)	(\$700)																														
IND14	ART	File Form ART that results in a liability. Include an ACH payment.																														
IND15	ART	File Form ART. Individual has less than \$1,000 of taxable income.																														
IND16	ART	File Form ART requesting household poverty exemption.																														

### 2.3.2 Business Schemas

Submissions may be only for the form that you are testing for that scenario. For example, if you are only testing partnerships, only submit Form P and all required documentation for that scenario.

ID	Form	Scenario
BUS1	SC, C, P, METBIT20, METBIT20S, METBIT65	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• For SC, C, P                             <ul style="list-style-type: none"> <li>○ Multnomah County gross income = \$2,825,968</li> <li>○ Portland gross income = \$1,825,478</li> <li>○ Number of owners = 5.036100 (controlling shareholders for SC, C; general partners for P)</li> <li>○ Compensation add back = \$3,658,521</li> <li>○ Max allowed owners compensation deduction is being claimed for both jurisdictions</li> <li>○ Multnomah County modifications = (\$88,000)</li> <li>○ Add-back of non-business income allocated to Multnomah County = \$60,000</li> <li>○ Portland modifications = (\$77,000)</li> <li>○ Add-back of non-business income allocated to Portland = \$50,000</li> <li>○ Downtown Business Incentive credit = (\$316)</li> <li>○ Heavy Vehicle Use Tax = \$150</li> <li>○ Pay Ratio Surtax = \$822 (Form C only)                                     <ul style="list-style-type: none"> <li>▪ CEO Compensation = \$2,000,000</li> <li>▪ Median Compensation = \$4,000</li> </ul> </li> <li>○ Number of residential rental units located in Portland subject to fee = 6</li> </ul> </li> <li>• For METBIT20, METBIT20S, METBIT65                             <ul style="list-style-type: none"> <li>○ Metro gross income = \$2,825,968</li> <li>○ Subtraction of non-business income = (\$20,000)</li> <li>○ Add-Back of non-business income allocated to Metro = \$15,000</li> </ul> </li> <li>• For all forms                             <ul style="list-style-type: none"> <li>○ Total gross income from all sources = \$32,652,589</li> <li>○ Net income = \$5,369,321</li> <li>○ Tax addback = \$32,948</li> <li>○ Other subtractions = (\$60,790)</li> <li>○ Taxpayer is taking the maximum allowed NOL deduction</li> </ul> </li> </ul> <p>Include banking information for payment.</p>
BUS2	SC, C, P, METBIT20, METBIT20S, METBIT65	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• For SC, C, P                             <ul style="list-style-type: none"> <li>○ Multnomah County gross income = \$45,008,384</li> <li>○ Portland gross income = \$40,000,384</li> <li>○ Number of owners = 2 (controlling shareholders for SC, C; general partners for P)</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Compensation add back = \$150,000</li> <li>○ Heavy Vehicle Use Tax = \$150</li> <li>○ Number of residential rental units located in Portland subject to fee = 6</li> <li>● For METBIT20, METBIT20S, METBIT65                         <ul style="list-style-type: none"> <li>○ Metro gross income = \$45,008,384</li> </ul> </li> <li>● For all forms                         <ul style="list-style-type: none"> <li>○ Total gross income from all sources = \$68,999,154</li> <li>○ Net loss = (\$3,481,348)</li> <li>○ Tax addback = \$200</li> <li>○ Other additions = \$86,000</li> </ul> </li> <li>● Prepayments = \$2,000</li> </ul> <p>Request that part of the overpayment be a credit carryforward and part of the overpayment be refunded. Include banking information for the refund.</p>
BUS3	SC, C, P, METBIT20, METBIT20S, METBIT65	<p>Submit a filing for a short year where:</p> <ul style="list-style-type: none"> <li>● For SC, C, P                         <ul style="list-style-type: none"> <li>○ Multnomah County gross income = \$123,859,431</li> <li>○ Portland gross income = \$40,000,384</li> <li>○ Number of owners = 1 (controlling shareholder for SC, C; general partner for P)</li> <li>○ Compensation add back = \$350,000</li> <li>○ Max allowed owners compensation deduction is being claimed for both jurisdictions</li> </ul> </li> <li>● For METBIT20, METBIT20S, METBIT65                         <ul style="list-style-type: none"> <li>○ Metro gross income = \$123,859,431</li> </ul> </li> <li>● For all forms                         <ul style="list-style-type: none"> <li>○ Total gross income from all sources = \$1,000,054,388</li> <li>○ Net income = \$168,421,568</li> <li>○ Tax addback = \$13,958,438</li> <li>○ Prepayments = \$700,000</li> </ul> </li> </ul> <p>Include banking information for refund to be direct deposited.</p>
BUS4	SC, C, P	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>● Taxpayer is requesting to be exempt from Multnomah County Business Income tax and Portland Business Tax</li> <li>● Multnomah County gross income = \$49,000</li> <li>● Portland gross income = \$49,000</li> <li>● Total gross income = \$49,000</li> <li>● Oregon weight mile tax = \$5,000 and the taxpayer used the vehicle on Portland streets</li> <li>● No owners or compensation add back</li> </ul>



		<ul style="list-style-type: none"> <li>Number of residential rental units located in Portland subject to fee = 1</li> </ul> <p>Include banking information for payment.</p>									
BUS5	SC, C, P	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>Taxpayer is requesting to be exempt from Multnomah County Business Income Tax</li> <li>Multnomah County gross income = \$90,000</li> <li>Portland gross income = \$90,000</li> <li>Total gross income = \$90,000</li> <li>Net income = \$700</li> <li>Tax addback = \$200</li> <li>Number of owners = 1 (controlling shareholder for SC, C; general partner for P)                             <ul style="list-style-type: none"> <li>No owners compensation add back</li> </ul> </li> <li>Max allowed owners compensation deduction is being claimed for Portland</li> <li>Taxpayer has 3 residential rental units located in Portland</li> <li>Prepayments = \$500</li> </ul> <p>Request that the overpayment be applied as a credit carryforward to the next year.</p>									
BUS6	CES	<p>Submit a filing where:</p> <table border="1" data-bbox="576 1123 1477 1234"> <thead> <tr> <th></th> <th>Everywhere</th> <th>Portland</th> </tr> </thead> <tbody> <tr> <td>Gross income</td> <td>\$1,100,000,000</td> <td>\$95,000,000</td> </tr> <tr> <td>Non-retail sales</td> <td>\$100,000,000</td> <td>\$8,636,364</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>Retail Sales of Qualified Groceries = \$150,000</li> <li>Retail Sales of Qualified Medicine or Drugs = \$250,000</li> <li>Retail Sales of Qualified Health Care Services = \$5,000,000</li> <li>Retail Sales of Qualified Residential Garbage and Recycling Services = \$700,000</li> <li>Portland Business License Tax paid = \$608,442</li> <li>Prepayments = \$800,000</li> </ul> <p>Include banking information for refund.</p>		Everywhere	Portland	Gross income	\$1,100,000,000	\$95,000,000	Non-retail sales	\$100,000,000	\$8,636,364
	Everywhere	Portland									
Gross income	\$1,100,000,000	\$95,000,000									
Non-retail sales	\$100,000,000	\$8,636,364									
BUS7	BZTEXT, BITEXT, CESEXT	<p>Submit an extension. Include banking information for electronic payment.</p>									

### 2.3.3 Estate and Trust Schemas

These scenarios are the same as the business scenarios. They are in a separate section because they are a separate schema package.

ID	Form	Scenario
ET1	E, METBIT41	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• For E <ul style="list-style-type: none"> <li>○ Multnomah County gross income = \$2,825,968</li> <li>○ Portland gross income = \$1,825,478</li> <li>○ Multnomah County modifications = (\$15,000)</li> <li>○ Add-back of non-business income allocated to Multnomah County = \$15,000</li> <li>○ Portland modifications = (\$20,000)</li> <li>○ Add-back of non-business income allocated to City of Portland = \$20,000</li> <li>○ Downtown Business Incentive credit = (\$198)</li> <li>○ HVT = \$150</li> <li>○ Taxpayer has 6 residential rental units located in Portland</li> </ul> </li> <li>• For METBIT41 <ul style="list-style-type: none"> <li>○ Metro gross income = \$2,825,968</li> </ul> </li> <li>• For all forms <ul style="list-style-type: none"> <li>○ Total gross income from all sources = \$32,652,589</li> <li>○ Net income = \$5,369,321</li> <li>○ Tax addback = \$32,948</li> <li>○ Other subtractions = (\$60,790)</li> <li>○ Taxpayer is taking the maximum allowed NOL deduction</li> <li>○ Prepayments = \$10,000</li> </ul> </li> </ul> <p>Request that part of the overpayment be a credit carryforward and part of the overpayment be refunded. Include banking information for the refund.</p>
ET2	E	<p>Submit a filing where:</p> <ul style="list-style-type: none"> <li>• Taxpayer is requesting to be exempt from Multnomah County Business Income tax and Portland Business Tax</li> <li>• Multnomah County gross income = \$49,000</li> <li>• Portland gross income = \$49,000</li> <li>• Total gross income = \$49,000</li> <li>• Taxpayer owns 4 residential rental units located in Portland</li> </ul> <p>Include banking information for payment.</p>
ET3	E, METBIT41	<p>Submit a filing for a short year where:</p> <ul style="list-style-type: none"> <li>• For E <ul style="list-style-type: none"> <li>○ Multnomah County gross income = \$1,238,594</li> <li>○ Portland gross income = \$1,238,594</li> </ul> </li> <li>• For METBIT41</li> </ul>



		<ul style="list-style-type: none"><li>○ Metro gross income = \$1,238,594</li><li>● For all forms<ul style="list-style-type: none"><li>○ Total gross income from all sources = \$7,238,594</li><li>○ Net loss = (\$195,786)</li><li>○ Tax addback = \$200</li></ul></li></ul> <p>Banking information not required for amount due.</p>
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### 2.3.4 Additional Scenarios

Alternative or additional testing scenarios are allowed and expected on an as needed basis determined by software vendors.