



Integrated Tax System
Modern. Simple. Better.

2D Barcode / Tax Forms Testing Package Tax Year 2025



City of Portland
Revenue Division

VERSION: 2025V1.0
NOVEMBER 17, 2025

REVISION HISTORY			
Version	Date	Author	Change(s)
2025.1.0	11/17/2025	Anna Cleveland Jared Eiesland	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 Resource site: <http://www.portland.gov/revenue/tax-software>

1.1 Change Log

Section - Scenario	Description	Change Date

1.2 Contact Information

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

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

By email: PortlandTaxForms@portlandoregon.gov

2 Testing

2.1 Testing Procedures

Test submissions should be emailed to: 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 Tax Year 2025 Rates

Multnomah County Maximum Owners Compensation Deduction: **\$158,500**

City of Portland Maximum Owners Compensation Deduction: **\$160,500**

Heavy Vehicle Use Tax Rate: **2.6%**

Residential Rental Registration Fee per Unit: **\$70**

2.4 Test Scenarios

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

2.4.1 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"> • Multnomah County sales = \$2,825,968 • Total sales from all sources = \$32,652,589 • City of Portland sales = \$1,825,478 • Total Federal 1040 Schedule C net loss = (\$4,901,235) • Total Federal 1040 Schedule F net loss = (\$125,896) • Federal 1040 Schedule B and Schedule D loss = (\$339,652) • Federal 1040 Schedule E income = \$364,491 from 6 residential rental properties located in Portland • Tax addback = \$200 • Oregon weight mile tax = \$3,500 and the taxpayer used the vehicle on Portland streets
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"> • Multnomah County sales = \$2,825,968 • Total sales from all sources = \$32,652,589 • City of Portland sales = \$1,825,478 • Total Federal 1040 Schedule C net income = \$4,901,235 • Total Federal 1040 Schedule F net income = \$125,896 • Deductible SE tax and Oregon modifications = (\$61,953) • Federal 1040 Schedule B and Schedule D Income = \$339,652 • Federal 1040 Schedule E loss = (\$364,491) from 6 residential rental properties not located in Portland and Multnomah County • Tax addback = \$32,948 • Multnomah County modifications = \$18,500 • Add-back of non-business income allocated to Multnomah County = \$8,000

		<ul style="list-style-type: none"> • Max allowed owners compensation deduction is being claimed for both jurisdictions • Max allowed NOL deduction is being claimed for both jurisdictions • City of Portland modifications = (\$27,500) • Add-back of non-business loss allocated to City of Portland = (\$5,000) • Downtown Business Incentive credit = (\$165) • Prepayments = \$6,000 <p>Request that part of the overpayment be a refund and the other part as a credit carryforward.</p>
IND3	SP	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • Taxpayer is requesting to be exempt from Multnomah County Business Income tax and City of Portland Business Tax • Multnomah County sales = \$49,000 • City of Portland sales = \$49,000 • Total sales = \$49,000
IND4	SP	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • Taxpayer is requesting to be exempt from Multnomah County Business Income • Multnomah County sales = \$90,000 • City of Portland sales = \$90,000 • Total sales = \$90,000 • Number of owners = 1 • Schedule C loss = (\$1,000) • Schedule E income = \$1,500 • Tax addback = \$200 • Max allowed owners compensation deduction is being claimed for Portland • Oregon Weight Mile tax = \$8,000 and the taxpayer used the vehicle on Portland streets • Taxpayer has 4 residential rental units located in Portland, 1 of the units is an Affordable Housing unit. • Prepayments = \$600 <p>Request that the overpayment be applied as a credit carryforward to the next year.</p>
IND6	MC40	<p>File Form MC40 where:</p> <ul style="list-style-type: none"> • Filing status = single • Oregon taxable income = \$276,224 • Exempt income = \$15,000 • Pass through income received from Test, LLC

		<ul style="list-style-type: none">○ Total pass-through income = \$5,000○ Modification percentage = 100%• Pass through income received from Test, Inc.<ul style="list-style-type: none">○ Total pass-through income = \$16,000○ Modification percentage = 80%• Credit for tax paid to another state = \$500• Employer withholding = \$2,500• Prepayments = \$1,000 <p>Request that part of the overpayment be refunded, and part of the payment be applied as a credit carryforward to the next year.</p>																																
IND7	MC40	<p>File Form MC40 where:</p> <ul style="list-style-type: none">• Filing status = married filing joint• Oregon taxable income = \$760,000• Exempt income = \$12,000• Pass through loss from Test, Inc.<ul style="list-style-type: none">○ Total pass-through loss = (\$35,000)○ Modification percentage = 32%• The taxpayer and spouse both had employer withholding<ul style="list-style-type: none">○ Employer for taxpayer withholding = \$3,000○ Employer for spouse withholding = \$1,725																																
IND8	MC40NP	<p>File Form MC40NP where:</p> <ul style="list-style-type: none">• Filing status = single• Schedule INC information <table><tr><th>Income</th><th>Federal</th><th>Multnomah</th></tr><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></table> <table><tr><th>Adjustments</th><th>Federal</th><th>Multnomah</th></tr><tr><td>Educator expenses</td><td>(\$200)</td><td>(\$200)</td></tr></table> <table><tr><th colspan="2">Allowable Multnomah County Deduction</th></tr><tr><td>Oregon itemized or standard deduction</td><td>(\$14,000)</td></tr><tr><td>Federal tax liability subtraction</td><td>(\$8,500)</td></tr><tr><td>Charitable Art Donation</td><td>(\$600)</td></tr></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	(\$8,500)	Charitable Art Donation	(\$600)
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Charitable Art Donation	(\$600)																																	

- Pass through income modification from Pass Thru, Inc.
 - Loss = (\$50,000)
 - Ownership percentage = 8%
 - The entity is electing the actual method for previously taxed income

- Schedule MC-40-NP ASC information
 - Section 1: Adjustments

Code	Federal	Multnomah
005	(\$500)	(\$500)

- Section 2: Additions

Code	Federal	Multnomah
107	\$2,000	\$1,500

- Section 3: Subtractions

Code	Federal	Multnomah
340	(\$1,500)	(\$1,200)

- Section 4: Modifications

Code	Oregon
650	\$750

- Credit for tax paid to another state = \$450
- Employer withholding = \$3,750
- Prepayments = \$3,000

IND9

MC40NP

File Form MC40NP where:

- Filing status = head of household
- Schedule INC information:

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	\$56,000	\$47,501

Adjustments	Federal	Multnomah
Moving expenses	(\$10,000)	(\$10,000)

		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="background-color: #d3d3d3;">Subtractions</th> </tr> <tr> <td style="width: 50%;">Oregon PERS</td> <td style="width: 50%;">(\$36,422)</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="background-color: #d3d3d3;">Allowable Multnomah County Deduction</th> </tr> <tr> <td style="width: 50%;">Oregon itemized or standard deduction</td> <td style="width: 50%;">(\$5,495)</td> </tr> <tr> <td>Federal tax liability subtraction</td> <td>(\$8,250)</td> </tr> </table> <ul style="list-style-type: none"> • Pass through income modification from Pass Thru, Inc. <ul style="list-style-type: none"> ○ Loss = (\$50,000) ○ Ownership percentage = 43% • Schedule MC-40-NP ASC information <ul style="list-style-type: none"> ○ Section 1: Adjustments <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Code</th> <th style="width: 25%;">Federal</th> <th style="width: 50%;">Multnomah</th> </tr> <tr> <td>005</td> <td>(\$250)</td> <td>(\$250)</td> </tr> </table> ○ Section 2: Additions <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Code</th> <th style="width: 25%;">Federal</th> <th style="width: 50%;">Multnomah</th> </tr> <tr> <td>153</td> <td>\$12,500</td> <td>\$10,200</td> </tr> </table> ○ Section 3: Subtractions <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Code</th> <th style="width: 25%;">Federal</th> <th style="width: 50%;">Multnomah</th> </tr> <tr> <td>322</td> <td>(\$800)</td> <td>(\$700)</td> </tr> </table> ○ Section 4: Modifications <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 25%;">Code</th> <th style="width: 50%;">Oregon</th> </tr> <tr> <td>603</td> <td>(\$600)</td> </tr> </table> • Credit for tax paid to another state = \$3,300 • Employer withholding = \$12,000 • Prepayments = \$5,500 <p>Request that the overpayment be partially refunded and partially credit carryforward to the next year.</p>	Subtractions		Oregon PERS	(\$36,422)	Allowable Multnomah County Deduction		Oregon itemized or standard deduction	(\$5,495)	Federal tax liability subtraction	(\$8,250)	Code	Federal	Multnomah	005	(\$250)	(\$250)	Code	Federal	Multnomah	153	\$12,500	\$10,200	Code	Federal	Multnomah	322	(\$800)	(\$700)	Code	Oregon	603	(\$600)
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IND10	MET40	File Form MET40 where: <ul style="list-style-type: none"> • Filing status = single • Oregon taxable income = \$215,000 																																

		<ul style="list-style-type: none">• Exempt income = \$5,000• Employer withholding = \$180• Pass through income modification from Pass Thru, Inc.<ul style="list-style-type: none">○ Loss = (\$10,250)○ Ownership percentage = 75%																																			
IND11	MET40	<p>File Form MET40 where:</p> <ul style="list-style-type: none">• Filing status = qualifying surviving spouse• Oregon taxable income = \$415,240• Exempt income = \$2,000• Pass through income modification from Pass Thru, Inc.<ul style="list-style-type: none">○ Loss = (\$20,250)○ Ownership percentage = 80%○ The entity is electing the actual method for previously taxed income• Credit for tax paid to another state = \$214• Employer withholding = \$450• Prepayments = \$3,600 <p>Request that part of the overpayment be refunded, and part of the payment be applied as a credit carryforward to the next year.</p>																																			
IND12	MET40NP	<p>File Form MET40NP where:</p> <ul style="list-style-type: none">• Filing status = married filing separately• Schedule INC information: <table><tr><th>Income</th><th>Federal</th><th>Metro</th></tr><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 loss</td><td>(\$125,000)</td><td>(\$115,000)</td></tr><tr><td>Schedule E loss</td><td>(\$12,000)</td><td>(\$12,000)</td></tr><tr><td>Farm income</td><td>\$2,500</td><td>\$2,500</td></tr></table> <table><tr><th>Adjustments</th><th>Federal</th><th>Metro</th></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></table> <table><tr><th colspan="2">Subtractions</th></tr><tr><td>Social Security benefits</td><td>(\$15,000)</td></tr></table> <table><tr><th colspan="2">Allowable Metro Deduction</th></tr><tr><td>Oregon itemized or standard deduction</td><td>(\$13,200)</td></tr></table>	Income	Federal	Metro	Wages	\$860,000	\$742,500	Interest income	\$1,200	\$800	Business loss	(\$125,000)	(\$115,000)	Schedule E loss	(\$12,000)	(\$12,000)	Farm income	\$2,500	\$2,500	Adjustments	Federal	Metro	Self-employed health insurance deduction	(\$15,000)	(\$10,000)	Alimony paid	(\$5,000)	(\$3,500)	Subtractions		Social Security benefits	(\$15,000)	Allowable Metro Deduction		Oregon itemized or standard deduction	(\$13,200)
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2.4.2 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	Submit a filing where: <ul style="list-style-type: none"> For SC, C, P <ul style="list-style-type: none"> Multnomah County sales = \$2,825,968 City of Portland sales = \$1,825,478 Number of owners = 5.036100 (controlling shareholders for SC, C; general partners for P) Compensation add back = \$3,658,521 Max allowed owners compensation deduction is being claimed for both jurisdictions Elected Actual PTI Modification (Form SC and Form P only) Multnomah County modifications = (\$88,000) Add-back of non-business income allocated to Multnomah County = \$60,000 City of Portland modifications = (\$77,000) Add-back of non-business income allocated to City of Portland = \$50,000 Downtown Business Incentive credit = (\$316) Heavy Vehicle Use Tax = \$390 Pay Ratio Surtax = \$822 (Form C only)

		<ul style="list-style-type: none"> ▪ CEO Compensation = \$2,000,000 ▪ Median Compensation = \$4,000 ○ Number of residential rental units located in Portland subject to fee = 6 • For METBIT20, METBIT20S, METBIT65 <ul style="list-style-type: none"> ○ Metro sales = \$2,825,968 ○ Elected Actual PTI Modification (Form METBIT65 and Form METBIT20S only) ○ Subtraction of non-business income = (\$20,000) ○ Add-Back of non-business income allocated to Metro = \$15,000 • For all forms <ul style="list-style-type: none"> ○ Total sales from all sources = \$32,652,589 ○ Net income = \$5,369,321 ○ Tax addback = \$32,948 ○ Other subtractions = (\$60,790) ○ Taxpayer is taking the maximum allowed NOL deduction
BUS2	SC, C, P, METBIT20, METBIT20S, METBIT65	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • For SC, C, P <ul style="list-style-type: none"> ○ Multnomah County sales = \$45,008,384 ○ City of Portland sales = \$40,000,384 ○ Number of owners = 2 (controlling shareholders for SC, C; general partners for P) ○ Compensation add back = \$150,000 • For METBIT20, METBIT20S, METBIT65 <ul style="list-style-type: none"> ○ Metro sales = \$45,008,384 • For all forms <ul style="list-style-type: none"> ○ Total sales from all sources = \$68,999,154 ○ Net loss = (\$3,481,348) ○ Tax addback = \$200 ○ Other additions = \$86,000 ○ Add-back of non-business loss allocated to Multnomah County, City of Portland, Metro = (\$400,000) • Prepayments = \$2,000 <p>Request that part of the overpayment be a credit carryforward and part of the overpayment be refunded.</p>
BUS3	SC, C, P, METBIT20, METBIT20S, METBIT65	<p>Submit a filing for a short year where:</p> <ul style="list-style-type: none"> • For SC, C, P <ul style="list-style-type: none"> ○ Multnomah County sales = \$123,859,431 ○ City of Portland sales = \$40,000,384 ○ Number of owners = 1 (controlling shareholder for SC, C; general partner for P) ○ Compensation add back = \$350,000

		<ul style="list-style-type: none"> ○ Max allowed owners compensation deduction is being claimed for both jurisdictions • For METBIT20, METBIT20S, METBIT65 <ul style="list-style-type: none"> ○ Metro sales = \$123,859,431 • For all forms <ul style="list-style-type: none"> ○ Total sales from all sources = \$1,000,054,388 ○ Net income = \$168,421,568 ○ Tax addback = \$13,958,438 ○ Prepayments = \$700,000 									
BUS4	SC, C, P	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • Taxpayer is requesting to be exempt from Multnomah County Business Income tax and City of Portland Business Tax • Multnomah County sales = \$49,000 • City of Portland sales = \$49,000 • Total sales = \$49,000 • No owners or compensation add back • Oregon weight mile tax = \$3,500 and the taxpayer used the vehicle on Portland streets • Taxpayer has 11 residential rental units located in Portland. 10 of the units are affordable housing. 									
BUS5	SC, C, P	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • Taxpayer is requesting to be exempt from Multnomah County Business Income Tax • Multnomah County sales = \$90,000 • City of Portland sales = \$90,000 • Total sales = \$90,000 • Net income = \$700 • Tax addback = \$200 • Number of owners = 1 (controlling shareholder for SC, C; general partner for P) <ul style="list-style-type: none"> ○ No owners compensation add back • Max allowed owners compensation deduction is being claimed for Portland (Form P only) • Prepayments = \$500 <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"> <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>		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									

		<ul style="list-style-type: none"> • Retail Sales of Qualified Groceries = \$150,000 • Retail Sales of Qualified Medicine or Drugs = \$250,000 • Retail Sales of Qualified Health Care Services = \$5,000,000 • Retail Sales of Qualified Residential Garbage and Recycling Services = \$700,000 • Portland Business License Tax paid = \$608,442 • Prepayments = \$800,000 • Fuel Sales = \$320,000
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2.4.3 Estate and Trust Schemas

These scenarios are the same as the business scenarios.

ID	Form	Scenario
ET1	E, METBIT41	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • For E <ul style="list-style-type: none"> ○ Multnomah County sales = \$2,825,968 ○ City of Portland sales = \$1,825,478 ○ Multnomah County modifications = (\$15,000) ○ Add-back of non-business loss allocated to Multnomah County = (\$15,000) ○ City of Portland modifications = (\$20,000) ○ Add-back of non-business income allocated to City of Portland = \$20,000 ○ Downtown Business Incentive credit = (\$198) ○ HVT = \$390 ○ Taxpayer has 6 residential rental units located in Portland • For METBIT41 <ul style="list-style-type: none"> ○ Metro sales = \$2,825,968 • For all forms <ul style="list-style-type: none"> ○ Total sales from all sources = \$32,652,589 ○ Net income = \$5,369,321 ○ Tax addback = \$32,948 ○ Other subtractions = (\$60,790) ○ Taxpayer is taking the maximum allowed NOL deduction ○ Prepayments = \$10,000 <p>Request that part of the overpayment be a credit carryforward and part of the overpayment be refunded.</p>
ET2	E	<p>Submit a filing where:</p> <ul style="list-style-type: none"> • Taxpayer is requesting to be exempt from Multnomah County Business Income tax and City of Portland Business Tax

		<ul style="list-style-type: none"> • Multnomah County sales = \$49,000 • City of Portland sales = \$49,000 • Total sales = \$49,000 • Taxpayer has 6 residential rental units located in Portland. 2 of the units are affordable housing.
ET3	E, METBIT41	<p>Submit a filing for a short year where:</p> <ul style="list-style-type: none"> • For E <ul style="list-style-type: none"> ○ Multnomah County sales = \$1,238,594 ○ City of Portland sales = \$1,238,594 • For METBIT41 <ul style="list-style-type: none"> ○ Metro sales = \$1,238,594 • For all forms <ul style="list-style-type: none"> ○ Total sales from all sources = \$7,238,594 ○ Net loss = (\$195,786) ○ Tax addback = \$200

2.4.4 Additional Scenarios

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