Integrated Tax System
Modern. Simple. Better.

Modernized e-File
Software Developer's Guide
Tax Year 2025

City of Portland
Revenue Division

REVISION HISTORY			
Version	Date	Author	Change
2025.1.0	9/19/2025	Anna Cleveland	Official release of guide
2025.1.1	11/17/2025	Anna Cleveland	Added ATS opening date

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1 Introduction

The City of Portland Revenue Division (City), in conjunction with the Internal Revenue Service (IRS), accepts local tax returns along with corresponding forms and schedules for individuals, corporations, partnerships, and estates and trusts through the Modernized e-Filing (MeF) system for the following tax programs administered by the City.

- Portland Arts Education and Access (Arts) Tax
- Multnomah County Preschool for All (PFA) Personal Income Tax
- Metro Supportive Housing Services (SHS) Personal Income Tax
- Metro Supportive Housing Services (SHS) Business Income Tax
- Portland Business License Tax
- Multnomah County Business Income Tax
- Portland Clean Energy Surcharge

Requirements and specifications contained in this guide are specific to the City and intended to be supplemental to IRS Publication 4164.

To access schemas for TY 2025, the software vendor's guide, and MeF testing materials the City requires vendors to participate in the Federation of Tax Administrator's (FTA) State Exchange System (SES). Please see Section 2: Acceptance and Participation for information regarding this process. Forms and schedules accepted through MeF are listed in Section 3.2: Accepted Forms and Schedules.

1.1   What's New

1.1.1   Taxes

No new taxes were added.

1.1.2   Tax Forms

Form	Change

1.2   Change log

Section\Schema	Description	Change Date
FormARTS POCTeFileTypes	Updated Arts schema to accept multiple filers.	9/19/2025

1.3   City Contact Information

Please send questions regarding e-file or forms to the following email addresses.

Concern	Contact Information
E-File	PortlandMeF@portlandoregon.gov
Forms	PortlandTaxForms@portlandoregon.gov

For submission acknowledgements, please allow three business days before contacting the City regarding an unacknowledged submission.

1.4   Tax Year 2025 e-File Calendar

- 2025 schemas available: September 19, 2025
- LOI Due: September 30, 2025
- Software Testing Period Opens: <mark>December 1, 2025</mark>
- Production Submission Acceptance Opens: To be determined by IRS

2   Acceptance and Participation

The City follows national E-Standards protocol. Electronic Return Originators (EROs), software developers, and transmitters must be authorized by the IRS and have a valid Electronic Filer Identification Number (EFIN) and Electronic Transmitter Identification Number (ETIN) in order to participate in the City's MeF program. Information regarding how to become an authorized IRS e-file provider may be found in IRS Publication 3112. Once an EFIN and an ETIN are obtained, software vendors may contact the City to request access to the City's letter of intent (LOI) on SES. A completed LOI must be submitted to PortlandTaxForms@portlandoregon.gov by September 30, 2024, for review and approval.

Once the LOI is approved, the City will grant the vendor SES access to form schemas and test scenarios. Vendors must successfully complete assurance testing with and receive authorization from the City before submitting live tax returns. The City will provide written verification of final approval to the vendor upon the successful transmission of test returns in one batch without any errors. Authorized vendors may submit tax returns on behalf of any ERO with an IRS approved EFIN. The City reserves the right to suspend or revoke the approval of any ERO who abuses our services or violates federal, state, local laws, or agency regulations.

Although the City's MeF program is open to all vendors, City resources are limited. As a result, the City reserves the right to limit the number of vendors allowed to participate in or onboarded to the program in a single year. Authorizations are valid only for the year for which they are issued. Vendors must complete the assurance testing process annually to obtain authorization for the next year.

2.1   Confidentiality

Vendors must adhere to applicable federal, state, and local laws protecting taxpayer information.

2.2   Advertising Standards

The City expects all vendors to adhere to the IRS's e-file advertising standards as specified in IRS Publication 1345 as they may apply to the City. Authorized vendors may advertise their compatibility with the City's MeF program. Acceptance to the City's MeF program does not imply an endorsement by the City.

3   Accepted Forms and Schedules

The City's most current final versions of tax forms are available online at portland.gov/revenue. Draft versions of forms may be found at portland.gov/revenue/tax-software. All returns must be accompanied by a complete copy of the federal return including all forms, schedules, and PDF attachments.

3.1 Summary of Forms

Form	Business Schema	Individual Schema	Description
ARTS	N/A	FormARTS	Portland Arts Education & Access (Arts) Income Tax form.
SP	N/A	FormSP	Combined business tax form for sole proprietorships for Multnomah County Business Income Tax and Portland Business License Tax.
MC-40	N/A	FormMC40	Multnomah County PFA personal income tax form for full year residents.
MC-40-NP	N/A	FormMCNP	Multnomah County PFA personal income tax form for non-residents or partial year residents.
MET-40	N/A	FormMET40	Metro SHS personal income tax return for full year residents.
MET-40-NP	N/A	FormMET40NP	Metro SHS personal income tax return for non-residents and partial year residents.
E	FormE	N/A	Combined business tax form for estates and trusts for Multnomah County Business Income Tax and Portland Business License Tax.
METBIT-41	FormMETBIT41	N/A	Metro SHS business income tax return for estates and trusts.
P	FormP	N/A	Combined business tax form for partnerships for Multnomah County Business Income Tax and Portland Business License Tax.
METBIT-65	FormMETBIT65	N/A	Metro SHS business income tax return for partnerships.
SC	FormSC	N/A	Combined business tax form for S-corporations for Multnomah County Business Income Tax and Portland Business License Tax.
METBIT-20S	FormMETBIT20S	N/A	Metro SHS business income tax return for S-corporations.
C	FormC	N/A	Combined business tax form for C-corporations for Multnomah County Business Income Tax and Portland Business License Tax.

METBIT-20	FormMETBIT20	N/A	Metro SHS business income tax return for C-corporations.
CES	FormCES	N/A	Form for the Portland Clean Energy Surcharge.
EXT**	FormBZTEXT FormBITEXT FormCESEXT	FormBZTEXT FormCESEXT	Extension request for Portland Business License Tax, Multnomah County Business Income Tax, and Metro Supportive Housing Services business income tax. Taxpayer may request an automatic 6-month extension of time to file their form SP, P, SC, C, or E using FormBZTEXT. To request an extension for forms METBIT-20, METBIT-20S, METBIT-65, or METBIT-41, use FormBITEXT. To request an extension for form CES, use FormCESEXT. This does not grant extension of time to pay.

**Form EXT: Paper version of Form EXT had to be split into three separate schemas to accommodate extensions for combined business income tax, Metro Supportive Housing Services business income tax and Clean Energy Surcharge. Our system is not capable of processing extensions for more than one program using the same schema.

3.2   Summary of Schedules

Supporting forms and schedules are **required** to be accompanied by a tax return.

Schedule	Common Schema	Description
HVT Schedule	SchHVT	Schedule for City of Portland Heavy Vehicle Use Tax. Taxpayers who operate one or more heavy vehicles on streets owned or maintained by the City of Portland are required to complete and submit this schedule with their combined business tax return.
PRS Schedule	SchPRS	Schedule for Pay Ratio Surtax. Assessed in addition to Portland Business License tax.
Schedule R	SchR	Schedule for residential rental registration fee. Fee is $60 per residential rental unit.
Schedule ASC	SchASC	Schedule for reporting additions, adjustments, modifications, and subtractions to income for Multnomah County PFA and Metro SHS personal income taxes for non-residents or partial year residents. This schedule is part of forms MC-40-NP and MET-40NP that had to be broken out into separate schemas to meet E-Standards requirements. **This schedule is required to be included with forms MC-40NP and MET-40NP.**

Schedule INC	SchINC	Schedule for calculating income for Multnomah County PFA and Metro SHS personal income taxes for non-residents and partial year residents. This schedule is part of forms MC-40-NP and MET-40NP that had to be broken out into separate schemas to meet E-Standards requirements. **This schedule is required to be included with forms MC-40NP and MET-40NP.**

3.3   Printing Forms

The City requests that, wherever possible, completed forms printed for clients have a "Client Copy" watermark or similar flag. The City requires all printed forms produced by a vendor to include an indicator in the footer of the page that identifies the software used to generate the printed form.

3.4   Standalone Forms

All City forms are considered standalone. However, the City will accept linked and unlinked MeF submissions. Payments can be made with any form type by utilizing the StatePayment element of the POCTFinancialTransaction schema.

3.5   Amended Returns

The City supports amended returns for tax years beginning on or after January 1, 2020. Amended returns will be accepted if the AmendedReturn element is true in the submission and must include a copy of the federal return along with all supporting forms, schedules, and PDFs. If the AmendedReturn element is not true and a return is received for a taxpayer and filing period for which a return already exists, the return will be rejected as a duplicate.

3.6   Taxpayer IDs

Taxpayers are assigned an account number when they register with the City. The account number is the unique identifier used by the City to locate the taxpayer's tax account. A return submitted with an invalid account number will be accepted. The processing of the return will be suspended until the taxpayer's correct account number can be determined. These types of situations may be resolved using any of the following methods.

1) The City will attempt to automatically determine a taxpayer's account number by using the taxpayer's name and federal tax ID.

2) If no account exists, the City will attempt to create an account for the taxpayer based on the information available.

3) If the City is not able to associate the taxpayer with an account number or if there is insufficient information available to the City to create an account for the taxpayer, a letter will be mailed to the taxpayer instructing them how to register their business. Upon receipt of a completed registration form, the City will assign an account number to the taxpayer.

3.7   Portland Revenue Online

The City offers an online option to taxpayers and return preparers through its e-services portal, Portland Revenue Online (PRO): pro.portland.gov. There taxpayers and preparers will find various tools available to them such as registering a business, obtaining an account number, and submitting payment.

3.8   Signature

Signatures submitted with e-Filed returns indicate agreement to the terms declared in the signature portion of the paper version of the return.

3.9   52-53 Week Year Special Handling

A 52-53 week tax year can be e-Filed by manually adjusting the tax year start and end dates.

- If the tax year ends within the first three days of the month, use the previous month in the tax period.
    - Example: Year ending September 3rd should be entered as Start September 1st and end August 31st.
- If the tax year ends within six days of the end of the month, use that month in the tax period.
    - Example: Year ending October 28th should be entered as Start November 1st and end October 31st.

The account should already be notated when the business made this Tax Period Ending election. No additional election is needed on the annual return. This adjustment will be necessary for both the start date and end date of each year such that there are no gaps or overlaps in return dates.

Additional information about 52-53 Week Return rules and entries can be found in the IRS IRM 3.11.3.6.2.20

4   Schemas and Specifications

4.1   Schemas

The IRS has structured tax return data into a series of schemas or XML documents that specify data elements, structure and rules for each form, schedule, document and/or attachment. Additional information about MeF schema standards can be found in IRS Publication 4164. In addition to formats defined by schemas, returns must also adhere to the business rules contained in the Portland Business Rules spreadsheet available on SES. The business rules provide a second level of validation for tax forms processed by the City's tax processing system. The City's schemas and business rules may be found on SES in the **POCT.TY25.Efile** subfolder of the **POCT.TY25** folder.

4.1.1   Schema Version Numbering

The City's schemas adhere to the following naming and versioning standard:

1. POCT (the City's IRS Code)
2. Schema Package Type (Business or Individual)
3. Tax Year
4. V (Constant)
5. Major Version
6. Period (.)
7. Minor Version

For example, the initial business schema package released for Tax Year 2025 will be named POCTMeFBusiness2025V1.0.

When the City issues updated schemas, use of the new version will be required as our system is not capable of running more than one schema version at the same time. Any use of prior versions will result in the submission being rejected with error code SVE_20MAN01. Any new schema versions will be deployed in production on Tuesday at 7pm, one week after the new schema package is posted in SES.

4.1.2 Submission File Structure

Each IRS submission ZIP file contains the following folders (directories), which are then packaged and compressed into a ZIP file:

Subdirectory	Description
/manifest	/manifest/manifest.xml is required in the submission. The manifest folder (archive directory) contains a manifest.xml file, which provides information about the submission. This information includes, but is not limited to, the ERO who composed the submission, the tax year for which the submission is being filed, etc. The manifest directory must be present along with the file that contains data for this directory.
/xml	The /xml/submission.xml is required. The xml folder (archive directory) contains the submission.xml file with the submission data in XML format. The xml archive directory must be present along with the files that contain data for this directory.
/attachment	The attachment directory contains binary attachment files. This directory is required only if there are binary attachments in the submission. The attachment folder is an optional folder in a submission ZIP file.
/irs	The IRS directory contains linked federal returns. This directory is optional.

Please refer to IRS Publication 4164 for additional information about submission file structure.

4.1.3 Data Requirements

All required XML elements must be present in submissions even if the value is zero. Any optional XML elements that have no value should be excluded from the submission. Please note, the City uses banker's rounding to the nearest even dollar. If your software does not use banker's rounding be aware that this may result in a small discrepancy in data fields requiring monetary amounts.

For addresses where a unit type exists (unit, apartment, suite, etc.), the unit type and number or letter must be listed on separately from AddressLine1Txt. Include this information on AddressLine2Txt.

Example: 111 SW Columbia Street Suite 600, Portland, OR 97201

Expected XML:

```
<USAddress>
        <AddressLine1Txt>111 SW COLUMBIA STREET</AddressLine1Txt>
        <AddressLine2Txt>SUITE 600</AddressLine2Txt>
        <CityNm>PORTLAND</CityNm>
        <StateAbbreviationCd>OR</StateAbbreviationCd>
        <ZIPCd>97201</ZIPCd>
</USAddress>
```

Failure to list the filer's address in this manner will result in a delay in processing as return will require manual intervention to resolve.

4.1.4 State Submission Type

These are the expected values for stateSubmissionTyp in the StateSubmissionManifest. They can also be found in the state enumerations as part of the City's schema.

Form	stateSubmissionTyp
ARTS	FormARTS
SP	FormSP
MC-40	FormMC40
MC-40-NP	FormMC40NP
MET-40	FormMET40
MET-40-NP	FormMET40NP
E	FormE
METBIT-65	FormMETBIT65
SC	FormSC
METBIT-20S	FormMETBIT20S
C	FormC
METBIT-20	FormMETBIT20
CES	FormCES
BZT EXT	FormBZTEXT
BIT EXT	FormBITEXT
CES EXT	FormCESEXT

4.2   Schema Packages

4.2.1   Individual Schema Package

XML Document Name	Form Name	Description
FormARTS	Form ARTS	City of Portland Arts Income Tax Return
FormSP	Form SP	Combined Tax Return for Individuals
FormMC40	Form MC-40	Multnomah County PFA Personal Income Tax Return – Full-Year Resident
FormMC40NP	Form MC-40-NP	Multnomah County PFA Personal Income Tax Return – Non-Resident/Part-Year Resident
FormMET40	Form MET-40	Metro SHS Personal Income Tax Return – Full-Year Resident
FormMET40NP	Form MET-40-NP	Metro SHS Personal Income Tax Return – Non-Resident/Part-Year Resident
SchASC	Schedule ASC	Schedule for adjustments, additions, subtractions, and modifications to Forms MC-40-NP and MET-40-NP. Included on paper forms. Separate schema to comply with E-Standards.
SchINC	Schedule INC	Schedule for adjustments income in Part IV of Forms MC-40-NP and MET-40-NP. Included on paper forms. Separate schema to comply with E-Standards.

4.2.2   Business Schema Package

XML Document Name	Form Name	Description
FormP	Form P	Combine Tax Return for Partnerships
FormMETBIT65	Form METBIT-65	Metro SHS Business Income Tax Return for Partnerships
FormSC	Form SC	Combined Tax Return for S-Corporations
FormMETBIT20S	Form METBIT-20S	Metro SHS Business Income Tax Return for S-Corporations
FormC	Form C	Combined Tax Return for C-Corporations
FormMETBIT20	Form METBIT-20	Metro SHS Business Income Tax Return for C-Corporations
FormCES	Form CES	City of Portland Clean Energy Surcharge Form

4.2.3 Estate and Trust Schema Package

XML Document Name	Form Name	Description
FormE	Form E	Combine Tax Return for Estates and Trusts
FormMETBIT41	Form METBIT-41	Metro SHS Business Income Tax Return for Estates and Trusts

4.2.4 Additional Forms and Schedules

The following forms and schedules are common across both schema packages and may be included in the respective packages or not at all.

XML Document Name	Form Name	Description
FormBZTEXT **FormBITEXT** **FormCESEXT**	Form EXT	Request for Extension of Time to File for Portland business license tax, Multnomah County business income tax, Metro Supportive Housing Services business income tax and Clean Energy Surcharge
SchHVT	HVT Schedule	Portland Heavy Vehicle Use Tax Schedule
SchPRS	PRS Schedule	Portland Pay Ratio Surtax Schedule
SchR	Schedule R	Portland Residential Rental Registration Fee Schedule

4.3   Attachments

The City prefers to receive linked returns which contain the federal return data. Attachments should be included in cases where it is not possible to link a federal return or in instances where the supporting documentation is not part of a federal return. Returns that do not include an attachment will not be automatically rejected. However, returns that do not have required supporting documentation may be suspended and the City may mail a letter to the taxpayer requesting the missing documentation.

In cases where the federal return is not linked, return preparers must be instructed to attach supporting information to the tax return. This includes tax forms, statements, elections, notices, schedules, or other types of miscellaneous information that the IRS or the City identifies in the form instructions, codes, rules or policies. Form instructions may be found on online at: portland.gov/revenue.

The City permits certain attachments to be submitted electronically as binary files submitted in PDF format. Please refer to IRS Publication 4164 for additional information regarding binary attachments.

4.3.1 Accepted Attachments

The following items may be submitted as attachments:

Document	Description	Permitted Format
NOL Carryover Worksheet	NOL Carryover Worksheet	PDF

Required Supporting Statements	Statements required to support any calculations or positions reported on return	PDF
Form OR-20	Oregon Corporation Excise Tax return	PDF
Form OR-40	Oregon Individual Income Tax Return for Full-year Residents	PDF
Form OR-40-N	Oregon Individual Income Tax Return for Nonresidents	PDF
Form OR-40-P	Oregon Individual Income Tax Return for Part-year Residents	PDF
Form OR-41	Oregon Estates and Trusts Tax Return	PDF
Form OR-65	Oregon Partnership Return of Income	PDF
Form OR-20-S	Oregon S Corporation Tax	PDF
Form BRC	City form for Business Retention Credit	PDF
HVT Schedule	Portland Heavy Vehicle Tax Schedule	PDF
PRS Schedule	Portland Pay Ratio Surtax Schedule	PDF
Schedule R	Residential Rental Registration Schedule	PDF

4.3.2 Naming Attachments

Attachments must be named as follows:

Document	Description	Name of Attachment
NOL Carryover Worksheet	NOL carryover worksheet	NOL Carryover Worksheet.pdf
Required Supporting Statements	Statements required to support any calculations or positions reported on return	Required Statements.pdf
Form OR-20	Oregon Corporation Excise Tax return	Form OR-20.pdf
Form OR-40	Oregon Individual Income Tax Return for Full-year Residents	Form OR-40.pdf
Form OR-40-N	Oregon Individual Income Tax Return for Nonresidents	Form OR-40-N.pdf
Form OR-40-P	Oregon Individual Income Tax Return for Part-year Residents	Form OR-40-P.pdf
Form OR-41	Oregon Estates and Trusts Tax Return	Form OR-41.pdf
Form OR-65	Oregon Partnership Return of Income	Form OR-65.pdf
Form OR-20-S	Oregon S Corporation Tax	Form OR-20-S.pdf
Form BRC	City form for Business Retention Credit	Form BRC.pdf
HVT Schedule	Portland Heavy Vehicle Tax Schedule	HVT Schedule.pdf
PRS Schedule	Portland Pay Ratio Surtax Schedule	PRS Schedule.pdf
Schedule R	Residential Rental Registration Schedule	Schedule R.pdf
Amended Return Statement	Required statement explaining the reason for amending return	Amended Return Statement.pdf

4.4 Types of Submissions and Receipts

4.4.1 Linked and Unlinked Returns

The City accepts both Federal/State ("linked") returns and State standalone ("unlinked") returns. Most form types require a linked return submission. If a submission is required to be linked and is received without the federal XML return, the return will be rejected with error code **MDO_23ALL00**.

A State submission can be linked to the IRS submission by including the SubmissionID element of the federal return in the IRSSubmissionId in the State manifest. The City prefers to receive linked returns whenever possible.

The following forms must be linked. If the federal return for the filing is not able to be e-Filed, the return must be submitted through another filing method.

- Form MC-40
- Form MC-40-NP
- Form MET-40
- Form MET-40-NP
- Form C
- Form SC
- Form P
- Form SP
- Form E
- Form METBIT-20
- Form METBIT-20s
- Form METBIT-65
- Form METBIT-41

The City accepts both linked and unlinked returns for the following forms:

- Form CES
- Form ARTS
- Form BZTEXT
- Form BITEXT
- Form CESEXT

4.4.2 State Return Attachment Requirements

The City does not request, accept, or receive the taxpayer's return for the Oregon Department of Revenue. Therefore, a copy of the taxpayer's Oregon income tax return as a PDF binary attachment is required for the following returns to be considered complete.

- Form MC-40
- Form MC-40-NP
- Form MET-40
- Form MET-40-NP
- Form C

- Form METBIT-20

4.4.3 State Submission Denied by MeF

If a state submission is denied by the IRS MeF processing system, the state submission did not pass required MeF validations. The return will be rejected back to the transmitter. The City does not receive any information from MeF for these returns and will not be aware that the submission was sent. The return will need to be corrected and resubmitted.

4.4.4 State Submission Acknowledged by State

If a state submission is not denied by MeF, it will be available for the City to retrieve and process. A submission accepted by the IRS does not necessarily mean it will be accepted by the City. The City will send its own acknowledgment. Most acknowledgments will be sent within two business days. Allow three business days before contacting the City regarding an unacknowledged submission.

Once retrieved by the City, the submission will need to pass schema and business rule validation. If a submission fails either of these validations, the transmitter will receive a rejection acknowledgement and the return will need to be corrected and resubmitted. If a submission passes both validations, the transmitter will receive an accepted acknowledgment. Even after acceptance, the return may still be subject to additional department review and adjustments for accuracy and completion before the return is fully processed and the filing requirement may be considered fulfilled. Any applicable penalty and interest may be calculated, and/or any refunds may be issued.

4.4.5 Perfection Period for Rejected Submissions

If a transmitted electronic return is rejected, the City follows the IRS in allowing a 10 (ten) day period, known as the transmission perfection period (look back period), to make the necessary corrections to "perfect" that return for electronic re-transmission. When a previously rejected electronic return becomes "accepted" by the City within the 10-day transmission perfection period, it will be deemed to have been received on the date of the first reject that occurred within that 10-day period.

For Form EXT, Request for Extension of Time to File, the perfection period is 5 calendar days.

IRS Publication 4163 has detailed perfection period information for MeF business returns.

4.4.6 Return Due Date

Tax returns filed through MeF are subject to the same return due date as returns filed by any other method. Tax returns generally must be filed by the 15th day of the fourth (4th) month following the end of the tax year. For cooperatives and non-profit corporations that have later due dates under Oregon tax law, the due date for filing tax returns with the City must conform to the due date under Oregon tax law. If a due date does not fall on a business day, the due date will be the next business day.

The City's calendar of important dates can be found online at portland.gov/revenue.

4.4.7 Electronic Postmark

A Transmitter may provide an electronic postmark to taxpayers that file tax returns and extensions of time to file tax returns through an ERO or through an online provider. The Transmitter creates the

electronic postmark bearing the date and time, GMT time format in the Transmitter's time zone, that the return is received at the Transmitter's host computer. The electronic postmark must be adjusted to the time zone where the taxpayer resides to determine the postmark's actual time.

If an electronic postmark is created on or before a prescribed deadline for filing but the return is received by the IRS after the prescribed filing deadline, the return will be treated as filed on the postmark date if received within two (2) days of the electronic postmark. If a return is rejected, a corrected return must be filed in accordance with the rules for timely filing corrected returns after rejection of an electronic return. Additional information about electronic postmarks can be found in IRS Publication 4164.

4.4.8   Acknowledgement Rejection and Error Codes

Code	Decode Message	Form
DUP_20HDR01	Duplicate EIN or SSN for the same tax period. A tax return has already been accepted for this account number and tax period.	All forms
DUP_20HDR02	Duplicate Submission ID.	All forms
DUP_20HDR03	Duplicate EIN or SSN for the same tax period. An extension has already been accepted for this account number and tax period.	BITEXT, BZTEXT, CESEXT
ICF_20HDR01	The tax software you are using is not approved to submit tax returns to the City of Portland Revenue Division.	All forms
MDO_21ALL00	PDF of required supporting schedule or form missing from submission.	All forms
MDO_22ALL00	Statement named 'Amended Return Statement' required if return is amended.	SP, P, SC, C, E, MC40, MC40NP, MET40, MET40NP, METBIT65, METBIT20S, METBIT20, METBIT41
MDO_23ALL00	Missing federal XML	SP, P, SC, C, E, MC40, MC40NP, MET40, MET40NP, METBIT65, METBIT20S, METBIT20, METBIT41

MDO_21BZT30	Missing HVT Schedule with amount reported on: • Form SP, line 35 • Form P, line 33 • Form SC, line 33 • Form C, line 33 • Form E, line 28	SP, P, SC, C, E
MDO_21BZT31	Missing Schedule R with amount reported on: • Form SP, line 36 • Form P, line 34 • Form SC, line 34 • Form C, line 35 • Form E, line 29	SP, P, SC, C, E
MDO_21BZT36	Missing Form BRC with amount reported on: • Form P, line 41 • Form SC, line 41 • Form C, line 42	P, SC, C
MDO_21C29	Missing PRS Schedule with amount reported on line 34.	C
MDO_21CMB00	Missing a copy of Oregon return.	MC40, MC40NP, MET40, MET40NP, C, METBIT20
SVE_20MAN01	Invalid manifest.	All forms
SVE_20SMA01	Invalid return schema.	All forms
IVD_21ALL40	Value reported in tax due and overpayment fields on return.	SP, P, SC, C, E, MC40, MC40NP, MET40, MET40NP, METBIT65, METBIT20S, METBIT20, METBIT41
IVD_20EXT01	The extension period passed. Extension not allowed.	BITEXT, BZTEXT, CESEXT
IVD_20FIN01	The requested payment date is after the due date of the tax return. Future payment date not allowed. Past payment date not allowed.	All forms
IVD_20FIN02	Bank routing number provided is not valid.	All forms
IVD_20FIN03	Bank account number provided is not valid.	All forms
IVD_21FIN04	ACH payment amount must be less than $10 million	All forms
IVD_23FIN05	Extension payment financial transaction missing.	BITEXT, BZTEXT, CESEXT

MDA_20HDR02	Social Security number or Individual Tax Identification Number (ITIN) missing.	ARTS, SP, BITEXT, BZTEXT, CESEXT, MC40, MC40NP, MET40, MET40NP
MDA_20HDR03	Federal Employer Identification Number (EIN) missing or invalid.	P, SC, C, E, CES, BITEXT, BZTEXT, CESEXT, METBIT20, METBIT20S, METBIT65, METBIT41
MDA_20HDR04	Electronic Filer Identification Number (EFIN) missing.	All Forms
MDA_20HDR05	Taxpayer's address is missing or incomplete.	All forms
MDA_20HDR06	Tax period end date missing.	All forms
MDA_21BZTAER1	Reason for exemption from Multnomah County Business Income Tax required.	SP, P, SC, C, E
MDA_21BZTAER2	Reason for exemption from Portland Business License Tax required.	SP, P, SC, C, E
MDA_21ART01.0	Portland residential address required.	ARTS
MDA_21ART01.1	Move box selected, change of address information not provided.	ARTS
MDA_21ART01.2	PO Box not allowed. Enter Portland residential street address.	ARTS
MDA_21ART02	Household poverty exemption requested. Household members and income information required.	ARTS
MDA_21ART02.1	Household poverty information provided. Check 'Yes' checkbox in Section 2 of form.	ARTS
MDA_21ART03	Taxpayer information required.	ARTS
MDA_22BZTHDR0	Mailing address change box checked. No mailing address provided.	SP, P, SC, C, E
MDA_22MET03	Value reported on Schedule PTI but no pass through income modification is reported in Part I of return.	MC40, MC40NP, MET40, MET40NP

MTE_21ALL039a	The sum of refund request and credit carryforward cannot be more than total overpayment amount. (Refund request)	SP, C, P, SC, E, MET40, MET40NP, METBIT65, METBIT20S, METBIT20, METBIT41, MC40, MC40NP
MTE_21ALL039a.01	Requested refund amount and direct deposit amount do not match.	All forms
MTE_21ALL039b	Sum of credits and refunds cannot exceed overpayment amount. (Credit carryforward)	SP, C, P, SC, E, MET40, MET40NP, METBIT65, METBIT20S, METBIT20, METBIT41, MC40, MC40NP
MTE_20ART04	No tax due with Household Poverty Exemption.	ARTS
MTE_21BZT19	Net operating loss deduction claimed exceeds maximum amount allowed for Multnomah County.	SP, P, SC, C, E
MTE_21BZT21	Multnomah County business income tax cannot be less than $100. If requesting exemption, exempt reason required.	SP, P, SC, C, E
MTE_21BZT27	Net operating loss deduction claimed exceeds maximum amount allowed for Portland.	SP, P, SC, C, E
MTE_21BZT29	Portland business license tax cannot be less than $100. If requesting exemption, exempt reason required.	SP, P, SC, C, E
MTE_21CES16a	The sum of refund request and credit carryforward cannot be more than total overpayment amount. (Refund request)	CES
MTE_21CES16b	The sum of refund request and credit carryforward cannot be more than total overpayment amount. (Refund request)	CES
MTE_21P07	Ordinary net income (loss) on line 7 does not match ordinary income reported on federal Form 1065, line 22.	P
MTE_21P14	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Multnomah County Business Income Tax.	P
MTE_21P22	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Portland Business License Tax.	P

MTE_21MBP01	Ordinary net income (loss) on line 1 does not match ordinary income reported on federal Form 1065, line 22.	METBIT65
MTE_21SC07	Ordinary income on line 7 does not match ordinary income reported on federal Form 1120S line 21	SC
MTE_21SC14	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Multnomah County Business Income Tax.	SC
MTE_21SC22	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Portland Business License Tax.	SC
MTE_21MBS01	Ordinary income on line 1 does not match ordinary income reported on federal Form 1120S line 21.	METBIT20S
MTE_21C14	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Multnomah County Business Income Tax.	C
MTE_21C22	Requested owner's compensation allowance deduction requested exceeds the allowed amount for Portland Business License Tax.	C

MTE_21MET03	Amount reported on the following lines to not agree with total reported on Schedule PTI line B-2:
	• Line 3
	  • MC40
	  • MET40
	• Line 2
	  • MC40NP
	  • MET40NP
		MC40, MC40NP, MET40, MET40NP

MTE_22METBE	Math error on Schedule PTI - Pass through Income Modification: Column (c) x Column (d) does not equal value of Column (e)	MC40, MC40NP, MET40, MET40NP
MTE_21MET07	Net operating loss deduction claimed exceeds maximum amount allowed for Metro.	METBIT65, METBIT20S, METBIT20, METBIT41
MTE_21MET08	Amount reported on the following lines do not agree with total reported on Schedule WH line A-2: • Line 8: MET40 or MET40NP • Line 10: MC40 or MC40NP	MC40, MC40NP, MET40, MET40NP

MTE_21NP01	Line 1 does not agree with Schedule INC, line 29M	MC40NP, MET40NP
MTE_21NP03	Line 3 does not agree with Schedule INC, line 38	MC40NP, MET40NP
MTE_21SP07	Business income on line 7 does not match federal Form 1040 Schedule 1 line 3	SP
MTE_21SP08	Farming income on line 8 does not match federal Form 1040 Schedule 1 line 6	SP
MTE_21SP09	Self-employment deductions not allowed without self-employment income. Federal 1040 Schedule C or F expected when claiming self-employment deductions. Value of self-employment deductions should not exceed the sum of lines 15, 16, 17, and 20 on Federal 1040 Schedule 1.	SP
MTE_21SP11	Value reported on line 11 does not match value reported on federal Form 1040 Schedule E line 26 and binary attachment Statement Schedule E not included.	SP
MTE_21SPP1	Number of owners not checked. Annual exemption not requested.	SP
MTE_21SP16.1	Maximum owner's compensation allowance deduction exceeded for Multnomah County Business Income Tax.	SP
MTE_21SP24	Maximum owner's compensation allowance deduction exceeded for Portland Business License Income Tax.	SP

5   Payment Handling and Acceptance

5.1   Returns – Balance Due

The following payment methods are available for returns resulting in a balance due.

5.1.1 Pay via MeF

ACH debit payments are the City's preferred payment method for MeF-filed returns. Payments can be included with a submission for any City form type by utilizing the StatePayment element of the POCTFinancialTransaction schema. ACH debit payments must be sourced from a US bank account.

The following business rules apply to MeF payments:

- Payments may be warehoused (post-dated) up until the due date of the return. Returns filed after the due date may not include post-dated payments.

- Complete banking and payment information, including bank account and routing number, must be included with the submission for the payment to be accepted and/or processed.

- The PaymentAmount element cannot be zero.

- Payments cannot be made from a foreign bank.

- ACH payments must be less than $10 million.

5.1.2 Pay via PRO Website

ACH debit payments and credit card payments can be made online through PRO at pro.portland.gov.

5.1.3 Pay by Check or Money Order

If a taxpayer files their Arts tax return through MeF but wishes to pay a balance due with a check or money order, the payment must be made payable to the City of Portland and must be accompanied by a copy of their Arts tax filing. A copy of the taxpayer's Arts tax return is required by the City to associate payment with the correct Arts tax account. Vendor software should include an alert explaining this requirement to return preparers who choose to e-file Arts tax return but choose to mail a payment. The following warning should be displayed:

> *When paying by check or money order, you must include a copy of your Arts tax return. Mailed payments that do not include an accompanying Arts tax return may be delayed in processing or misapplied. Please do not submit a payment by mail unless it is accompanied by a copy of your Arts tax return.*

Check or money order payments, along with a copy of the associated Arts tax return, may be mail to:

> City of Portland Revenue Division, Arts Tax
> PO BOX 2820
> Portland, OR 97208-2820

If a taxpayer files their combined business tax return or Clean Energy Surcharge return through MeF but wishes to pay a balance due with a check or money order, the payment must be made payable to the City of Portland and must be accompanied by Form BZT-V for a combined business tax return or Form CES-V for a Clean Energy Surcharge return. These vouchers are required by the City to associate the payment with the correct account and return. Vendor software should include an alert explaining this requirement to return preparers who choose to e-file their combined business tax return or Clean Energy Surcharge return but choose to mail a payment. The following warning should be displayed:

> *When paying by check or money order, you must complete Form BZT-V for combined business tax returns or Form CES-V for Clean Energy Surcharge returns. Mailed payments that do not include the correct payment voucher may be delayed in processing or misapplied. Please do not submit a payment by mail unless it is accompanied by the correct payment voucher.*

Check or money order payments, along with Form BZT-V or Form CES-V, may be mail to:

> City of Portland Revenue Division
> PO BOX 8038
> Portland, OR 97207-8038

If a taxpayer files their SHS or PFA return through MeF but wishes to pay a balance due with a check or money order, the payment must be made payable to the City of Portland and must be accompanied by the appropriate payment voucher form to ensure payment is properly applied. Form BIT-V is required for Metro SHS business income tax and Form PIT-V is required by the City to associate the payment with the correct account and return for either Metro SHS personal income tax or Multnomah County PFA personal income tax. Vendor software should include an alert explaining this requirement to return preparers who choose to e-file their tax return but choose to mail a payment. The following warning should be displayed:

> *When paying by check or money order, you must complete and include Form BIT-V or Form PIT-V. Mailed payments that do not include an accompanying payment voucher may be delayed in processing or misapplied. Please do not submit a payment by mail unless it is accompanied by Form BIT-V or PIT-V.*

Check or money order payments, along with the appropriate payment voucher, may be mail to:

City of Portland Revenue Division
PO Box 9250
Portland, OR 97201-9250

5.2   Returns – Overpayments and Refunds

For refund requests on returns that result in an overpayment, a direct deposit refund may be requested by utilizing the RefundDirectDeposit element of the POCTFinancialTransaction schema. The refund, if any, will be deposited into the specified account via ACH if the direct deposit information is included and complete. The City will only accommodate direct deposits into US domestic bank accounts. The City will not accommodate direct deposits into international foreign bank accounts. If the direct deposit information is blank, a paper check will be issued and mailed to the mailing address on the return. All refund requests are subject to the City's refund review process.

5.3   Returns – Underpayment Penalty Warning

Returns filed with a balance due of over $1,000 in tax may be subject to an underpayment penalty and should receive a warning in the software before or at the time of filling. Penalties and interests for underpayment and late payment are cumulative. Additional information on Underpayment Interest and for explanation of safe harbor rules see City of Portland §7.02.710 and/or Multnomah County Code §12.710.

6   Assurance Testing and Approval

6.1   Test Packages

The test package consists of a set of defined scenarios for each form schema and are available in SES.

6.2   Testing Procedures

After successful test scenario submission, email the following information to PortlandMeF@portlandoregon.gov

- Test Scenario ID Number
- Your testing EFIN
- Submission Date
- Submission IDs

Submissions must have been accepted for the test scenario to pass. Rejected submissions will not be used for verification. Once a submission has been accepted, the data must still be verified by the City in order to pass the scenario. Vendors will receive an email response indicating the result of the scenario once verification is complete. If a scenario is passed, testing for that scenario is complete. Any scenarios that are failed must be resubmitted until they are passed. Only the failed scenarios need to be resubmitted. Authorization to send production submissions will be granted once all applicable test scenarios have been successfully completed. The City reserves the right to require a retest of any scenarios at the City's discretion.

After a vendor has completed all scenarios, they may submit additional scenarios for their own testing purposes.

6.3   Error Categories

MeF submission validation will be based on the following error categories:

- Duplicate (DUP)
- Incorrect Filing (ICF)
- Invalid Data (IVD)
- Missing Data (MDA)
- Math Error (MTE)
- Missing Documentation (MDO)
- Schema Validation (SVE)