



Integrated Tax System  
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# Modernized e-File Testing Package Tax Year 2025



City of Portland  
Revenue Division

VERSION: 2025V1.1

DECEMBER 4, 2025

REVISION HISTORY			
Version	Date	Author	Change(s)
2025.1.0	11/17/2025	Anna Cleveland Jared Eiesland	Initial release
2025.1.1	12/4/2025	Anna Cleveland Jared Eiesland	Adjustments to BUS4, IND8, IND9, IND12, and IND13



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## 1 Introduction

The City of Portland Revenue Division (Division), in conjunction with the Internal Revenue Service (IRS), will begin accepting through Modernized e-Filing (MeF) tax returns for the various tax programs administered by the Division system starting with tax year 2020. Requirements specific to the Division may be found in the Division's Software Developer's Guide and are intended to be supplemental to IRS Publication 4164.

The Division has schema packages for individuals, businesses, and estates and trusts. In order to participate in MeF with the Division, software vendors are required to pass annual testing.

### 1.1 Change Log

Section - Scenario	Description	Change Date
<b>BUS4</b>	Added a requirement that adjusted net income is \$0	12/4/2025
<b>IND8, IND9, IND12, IND13</b>	Removed federal liability subtraction due to Oregon AGI phase-out	12/4/2025

### 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: MeF Coordinator  
 111 SW Columbia Street, Suite 600  
 Portland, OR 97201

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

## 2 Testing

### 2.1 Testing Procedures

Upon successful submission of a test scenario, email the following information to [PortlandMeF@portlandoregon.gov](mailto:PortlandMeF@portlandoregon.gov):

- Test Scenario ID Number
- Your test EFIN
- Submission Date
- Submission IDs
- PDF versions of all forms and attachments generated from the software

Submissions must have been accepted for the test scenario to pass and be used for verification. Once a submission has been accepted and the data contained within has been verified, vendors will receive an email response indicating the result of the scenario. If a scenario is passed, testing for that scenario is complete. Any failed scenarios 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 Division reserves the right to require a retest of any scenarios at the Division's discretion.

Upon completing all scenarios provided by the Division, vendors may submit additional scenarios for their own testing purposes.

## 2.2 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)

## 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 submissions must include all forms, schedules, and statements required to support the filing for the scenario. All federal returns must be in XML. Therefore, a PDF of the federal return is not necessary.

### 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. Unless indicated by scenario, payment information for balance due or refund direct deposit is not required.

ID	Form	Scenario
IND1	SP	<p>File Form SP where the taxpayer:</p> <ul style="list-style-type: none"> <li>• Multnomah County sales = \$2,825,968</li> <li>• Total sales from all sources = \$32,652,589</li> <li>• City of Portland sales = \$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 = \$3,500 and the taxpayer used the vehicle on Portland streets</li> </ul> <p>Include banking information for payment</p>
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 sales = \$2,825,968</li> <li>• Total sales from all sources = \$32,652,589</li> <li>• City of Portland sales = \$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 not 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>• City of Portland modifications = (\$27,500)</li> <li>• Add-back of non-business loss allocated to City of Portland = (\$5,000)</li> <li>• Downtown Business Incentive credit = (\$165)</li> </ul>

		<ul style="list-style-type: none"> <li>• Prepayments = \$6,000</li> </ul> <p>Request that part of the overpayment be a refund and the other part as a credit carryforward. Include banking information for refund direct deposit.</p>
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 City of Portland Business Tax</li> <li>• Multnomah County sales = \$49,000</li> <li>• City of Portland sales = \$49,000</li> <li>• Total sales = \$49,000</li> </ul>
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 sales = \$90,000</li> <li>• City of Portland sales = \$90,000</li> <li>• Total sales = \$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 = \$8,000 and the taxpayer used the vehicle on Portland streets</li> <li>• Taxpayer has 4 residential rental units located in Portland, 1 of the units is an Affordable Housing unit.</li> <li>• Prepayments = \$600</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. <ul style="list-style-type: none"> <li>○ Total pass-through income = \$16,000</li> </ul> </li> </ul>

		<ul style="list-style-type: none"><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>• The taxpayer and spouse both had employer withholding<ul style="list-style-type: none"><li>○ Employer for taxpayer withholding = \$3,000</li><li>○ Employer for spouse withholding = \$1,725</li></ul></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><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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- 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

Banking information not required for balance due.

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)

Subtractions	
Oregon PERS	(\$36,422)

Allowable Multnomah County Deduction	
Oregon itemized or standard deduction	(\$5,495)
Federal tax liability subtraction	(\$8,250)

- Pass through income modification from Pass Thru, Inc.
  - Loss = (\$50,000)
  - Ownership percentage = 43%
- Schedule MC-40-NP ASC information
  - Section 1: Adjustments

Code	Federal	Multnomah
005	(\$250)	(\$250)

- Section 2: Additions

Code	Federal	Multnomah
153	\$12,500	\$10,200

- Section 3: Subtractions

Code	Federal	Multnomah
322	(\$800)	(\$700)

- Section 4: Modifications

Code	Oregon
603	(\$600)

- Credit for tax paid to another state = \$3,300
- Employer withholding = \$12,000
- Prepayments = \$5,500

Request that the overpayment be partially refunded and partially credit carryforward to the next year. Banking information not required.

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 = (\$20,250)</li> <li>○ Ownership percentage = 80%</li> <li>○ The entity is electing the actual method for previously taxed income</li> </ul> </li> <li>• Credit for tax paid to another state = \$214</li> <li>• Employer withholding = \$450</li> <li>• Prepayments = \$3,600</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"> <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 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> </tbody> </table> <table border="1"> <thead> <tr> <th>Adjustments</th><th>Federal</th><th>Metro</th></tr> </thead> <tbody> <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 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)
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Subtractions																								
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Code	Federal	Metro																						
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324	(\$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: <table border="1"> <tr> <th>Income</th><th>Federal</th><th>Metro</th></tr> <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> <tr> <td>IRA Distributions</td><td>\$6,000</td><td>\$6,000</td></tr> </table> </li> </ul>	Income	Federal	Metro	Wages	\$200,000	\$200,000	Interest income	\$2,500		Alimony received	\$15,000	\$15,000	Business income	\$3,500		IRA Distributions	\$6,000	\$6,000				
Income	Federal	Metro																						
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Interest income	\$2,500																							
Alimony received	\$15,000	\$15,000																						
Business income	\$3,500																							
IRA Distributions	\$6,000	\$6,000																						

Adjustments	Federal	Metro
Educator expenses	(\$200)	(\$200)
Moving expenses	(\$5,000)	(\$5,000)

  

Allowable Metro Deduction	
Oregon itemized or standard deduction	(\$5,495)
Federal tax liability subtraction	(\$8,250)

- Schedule MC-40-NP ASC information
  - Section 2: Additions

Code	Federal	Metro
131	\$5,000	\$3,150
  - Section 3: Subtractions

Code	Federal	Metro
354	(\$700)	(\$700)
- Credit for tax paid to another state = \$3,300
- The taxpayer and spouse both had employer withholding
  - Employer for taxpayer withholding = \$3,000
  - Employer for spouse withholding = \$500
- Prepayments = \$2,000

Request that the overpayment be partially refunded and partially credit carryforward to the next year. Banking information not required.

IND14	ART	File Form ART with 2 individuals where one individual is not the spouse of the primary tax filer and is not a dependent.
IND15	ART	File Form ART with 3 individuals. One individual has less than \$1,000 of taxable income. The other two individuals have more than \$1,000 of taxable income. Include an ACH payment.
IND16	ART	File Form ART requesting household poverty exemption for a household with 5 members.
IND17	ART	File Form ART with 4 individuals. 1 individual moved during 2025.
IND18	ART	File form ART with 1 individual with a date of death in 2025.

## 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	<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 sales = \$2,825,968</li> <li>○ City of Portland sales = \$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>○ Elected Actual PTI Modification (Form SC and Form P only)</li> <li>○ Multnomah County modifications = (\$88,000)</li> <li>○ Add-back of non-business income allocated to Multnomah County = \$60,000</li> <li>○ City of Portland modifications = (\$77,000)</li> <li>○ Add-back of non-business income allocated to City of Portland = \$50,000</li> <li>○ Downtown Business Incentive credit = (\$316)</li> <li>○ Heavy Vehicle Use Tax = \$390</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 sales = \$2,825,968</li> <li>○ Elected Actual PTI Modification (Form METBIT65 and Form METBIT20S only)</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 sales 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 sales = \$45,008,384</li> <li>City of Portland sales = \$40,000,384</li> <li>Number of owners = 2 (controlling shareholders for SC, C; general partners for P)</li> <li>Compensation add back = \$150,000</li> </ul> </li> <li>For METBIT20, METBIT20S, METBIT65 <ul style="list-style-type: none"> <li>Metro sales = \$45,008,384</li> </ul> </li> <li>For all forms <ul style="list-style-type: none"> <li>Total sales 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> <li>Add-back of non-business loss allocated to Multnomah County, City of Portland, Metro = (\$400,000)</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 sales = \$123,859,431</li> <li>City of Portland sales = \$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 sales = \$123,859,431</li> </ul> </li> <li>For all forms <ul style="list-style-type: none"> <li>Total sales 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 City of Portland Business Tax</li> <li>Multnomah County sales = \$49,000</li> <li>City of Portland sales = \$49,000</li> </ul>

		<ul style="list-style-type: none"> <li>• Total sales = \$49,000</li> <li>• No owners or compensation add back</li> <li>• <b>Adjusted net income = \$0</b></li> <li>• Oregon weight mile tax = \$3,500 and the taxpayer used the vehicle on Portland streets</li> <li>• Taxpayer has 11 residential rental units located in Portland. 10 of the units are affordable housing.</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 sales = \$90,000</li> <li>• City of Portland sales = \$90,000</li> <li>• Total sales = \$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 (Form P only)</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"> <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> <li>• Fuel Sales = \$320,000</li> </ul>		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									



		Include banking information for refund.
BUS7	BZTEXT, BITEXT, CESEXT	Submit an extension. Include banking information for electronic payment.

### 2.4.3 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 sales = \$2,825,968</li> <li>City of Portland sales = \$1,825,478</li> <li>Multnomah County modifications = (\$15,000)</li> <li>Add-back of non-business loss allocated to Multnomah County = (\$15,000)</li> <li>City of 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 = \$390</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 sales = \$2,825,968</li> </ul> </li> <li>For all forms <ul style="list-style-type: none"> <li>Total sales 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 City of Portland Business Tax</li> <li>Multnomah County sales = \$49,000</li> <li>City of Portland sales = \$49,000</li> <li>Total sales = \$49,000</li> <li>Taxpayer has 6 residential rental units located in Portland. 2 of the units are affordable housing.</li> </ul>

		Include banking information for payment.
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 sales = \$1,238,594</li> <li>○ City of Portland sales = \$1,238,594</li> </ul> </li> <li>• For METBIT41 <ul style="list-style-type: none"> <li>○ Metro sales = \$1,238,594</li> </ul> </li> <li>• For all forms <ul style="list-style-type: none"> <li>○ Total sales 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>

#### 2.4.4 Additional Scenarios

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