



Form E-2022  

Combined Tax Return for Trusts & Estates
 Multnomah County Business Income Tax
 City of Portland Business License Tax

Due Date: 15th day of 4th month after taxable year end
 (Calendar Year Filers: 4/18/2023)

File online at Pro.Portland.gov

Tax Year From: _____ to _____	Official Use Only
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Account # BZT-	FEIN	NAICS
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Name _____

Mailing Address <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code
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Initial Return (*attach registration*)
 Final Return (*attach explanation*)
 Amended Return
 Extension Filed

Part I - Gross Income and Exemption

1. Multnomah County gross income	1	
2. Total gross income from all Schedules B, C, D, E, and F in all locations	2	
3. Multnomah County apportionment percentage (line 1 ÷ line 2) (Cannot be more than 1.0)	3	
4. City of Portland gross income	4	
5. Total gross income reported on line 2 (if different see instructions)	5	
6. City of Portland apportionment percentage (line 4 ÷ line 5) (Cannot be more than 1.0)	6	

Annual Exemption Request: (see instructions)

Multnomah County Reason: _____
 City of Portland Reason: _____

Part II - Net Income

Attach Federal Form 1041 and applicable Schedules (E, D, etc.)

7. Net income or (loss) before distribution	7	
8. Taxes based on or measured by net income add-back	8	
9. Other additions and subtractions (see instructions)	9	
10. Adjusted net income (sum of line 7 through line 9)	10	

Part III - Multnomah County Business Income Tax

11. Multnomah County modifications (see instructions)	11	
12. Multnomah County subject net income (sum of line 10 and line 11)	12	
13. Multnomah County apportioned net income (line 12 x line 3)	13	
14. Net operating loss deduction (max 75% of line 13)	14	
15. Income subject to tax (sum of line 13 and line 14)	15	
16. Multnomah County Business Income tax (line 15 x tax rate of 2%) Minimum \$100	16	

Part IV - City of Portland Business License Tax

17. City of Portland modifications (see instructions)	17	
18. City of Portland subject net income (sum of line 10 and line 17)	18	
19. City of Portland apportioned net income (line 18 x line 6)	19	
20. Net operating loss deduction (max 75% of line 19)	20	
21. Income subject to tax (sum of line 19 and line 20)	21	
22. City of Portland Business License tax (line 21 x tax rate of 2.6%) Minimum \$100	22	
23. Heavy Vehicle Use tax (HVT) (see HVT Schedule)	23	
24. Residential Rental Registration fee (attach City Schedule R)	24	
25. Total of City of Portland taxes and fees	25	

Part V - Tax Due / Refund

26. Total business taxes and fees (sum of line 16 and line 25)	26	
27. Late payment or late filing penalty	27	
28. Underpayment penalty	28	
29. Interest	29	
30. Quarterly estimated payments and other prepayments	30	
31. If the sum of lines 26-30 is negative, this is the amount you overpaid	31	
32. Please enter the amount from line 31 you want:		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov)	32a	
b. Applied to tax year 2023	32b	
33. If the sum of lines 26-30 is positive, this is the amount you owe	33	

Part VI - Signature

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

Signature of Taxfiler _____ Date _____

Taxfiler Email _____ Taxfiler Phone Number () _____

Signature of Preparer _____ Date _____

Preparer's Name _____ Preparer Phone Number () _____

Mail completed tax return (with supporting tax pages and payment, if applicable) to:

Revenue Division
111 SW Columbia St. Suite 600
Portland, OR 97201-5840
Phone (503) 823-5157 | FAX (503) 823-5192 | TDD (503) 823-6868