


2022 Form MC-40 
**Multnomah County Preschool for All
 Personal Income Tax Return
 Full-Year Resident**

Tax Year 2022 | Due Date: April 18, 2023

File online at Pro.Portland.gov

Account #

MCP-

Official Use Only

Filing Status: (check one)

- SINGLE: Single JOINT: Married filing jointly JOINT: Qualifying surviving spouse
 SINGLE: Married filing separately JOINT: Head of household

Taxpayer's Last Name <input type="checkbox"/> Deceased	First Name and Initial	Social Security Number	
Spouse's Last Name (if filing joint return) <input type="checkbox"/> Deceased	First Name and Initial	Social Security Number	
Residence Address <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code
Mailing Address (if different than residence address) <input type="checkbox"/> Check if changed	City	State/Prov	ZIP Code
<input type="checkbox"/> Initial Return <input type="checkbox"/> Final Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Extension Filed			

Part I - Multnomah County Taxable Income

1. Oregon Taxable Income (Form OR-40, line 19)	1	
2. Less exempt income (see instructions)	2	()
3. Pass-through income modification (line B-2 of Schedule PTI, if applicable. See instructions)	3	
4. Preschool for All income threshold exemption (\$125K for single; \$200K for joint)	4	()
5. Income subject to tax	5	
a. Tier 1 taxable income (enter the balance of line 5)	5a	
b. Tier 2 taxable income (enter the balance of line 5 minus \$125K if single or \$200K if joint) ...	5b	

Part II - Multnomah County Preschool for All Tax

6. Tier 1 tax (line 5a x 1.5%)	6	
7. Tier 2 tax (line 5b x 1.5%)	7	
8. Total tax (sum of lines 6 and 7)	8	
9. Credit for taxes paid to another state (see instructions)	9	()
10. Employer withholding (line A-2 of Schedule WH on page 2. Attach W-2(s))	10	()
11. Prepayments	11	()
12. Penalty	12	
13. Interest	13	
14. Balance due or (overpayment).....	14	

Part III - Tax Due / Refund

15. If the amount on line 14 is negative, this is the amount you overpaid	15	()
Please enter the amount from line 15 you want:		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov.)	15a	
b. Applied to your 2023 Preschool for All tax.....	15b	
16. If the amount on line 14 is positive, this is the amount you owe	16	

Part IV - 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 _____

Signature of Spouse _____ Date _____

Taxfiler Email _____ Taxfiler Phone Number () _____

Signature of Preparer _____ Date _____

Preparer's Name _____ Preparer Phone Number () _____

Mailing Instructions

If a payment is included, send to:

Revenue Division - Multnomah County PFA Tax
PO Box 9250
Portland, OR 97207-9250

Make check payable to Multnomah County PFA Tax

If a payment is not included, send to:

Processing - Multnomah County PFA Tax
111 SW Columbia St. Suite 600
Portland, OR 97201-5840

Phone (503) 865-4748

FAX (503) 823-5192

TDD (503) 823-6868

Schedule WH — W-2 Withholding Summary for Multnomah County PFA Tax

Complete Schedule WH if you have employer withholding to report on line 10 of the return. See instructions.

A-1.	(a)	(b)	(c)	(d)	(e)
	Employee SSN	Employer Name	Employer FEIN	Local Wages, Tips, Etc.	Local Income Tax Withheld
1					
2					
3					
4					

Check box if you have additional employer withholdings, and submit statement.

A-2. Total sum from column A-1(e). Enter this amount on line 10 of the return **A-2**

Schedule PTI — Pass Through Income Modification

Complete Schedule PTI only if you have a pass-through income modification to report on line 3 of the return. See instructions.

B-1.	(a)	(b)	(c)	(d)	(e)
	Tax ID of Pass-Through Entity	Name of Pass-Through Entity	Income Subject to Tax from Pass-Through Entity	Ownership Percentage (Enter 100% as 1.000000)	Modification Claimed for Pass-Through Income
1					
2					
3					
4					
5					

Check box if you have additional pass-through income modifications, and submit statement.

B-2. Total sum from column B-1(e). Enter this amount on line 3 of the return **B-2**