DE MINIMUS EXEMPTION FORM

FORM DME
REV 7/30/2013

CITY OF PORTLAND BUSINESS LICENSE TAX
& MULTNOMAH COUNTY BUSINESS INCOME TAX

MAIL or FAX completed form to: 111 SW COLUMBIA, SUITE 600, PORTLAND OR 97201
FAX: 503-823-5189 ~ Register online & learn about the program: www.portlandoregon.gov/biztax
Office: 503-823-5157 ~ TDD: 503-823-6868

BUSINESS TAX ACCOUNT #

SOLE PROPRIETOR ONLY

TAXPAYER INFORMATION

TAXPAYER NAME (FIRST NAME, LAST NAME)				SOCIAL SECURITY NUMBER
SPOUSE'S NAME (FIRST NAME, LAST NAME) — *If filing jointly in the State of Oregon*				SOCIAL SECURITY NUMBER
MAILING ADDRESS ***(PMB or PO Boxes accepted)***	CITY	STATE/PROV	ZIP/POSTAL CODE	
DAYTIME PHONE NUMBER	EMAIL ADDRESS			

LIST PHYSICAL ADDRESS OF UP TO TWO (2) RENTAL PROPERTIES

Owned by taxpayer and spouse, including properties located outside Portland and Multnomah County.

ADDRESS	CITY	STATE/PROV	ZIP/POSTAL CODE
PROPERTY TYPE ☐ COMMERCIAL ☐ RESIDENTIAL	IF RESIDENTIAL, # OF UNITS: _____		
ADDRESS	CITY	STATE/PROV	ZIP/POSTAL CODE
PROPERTY TYPE ☐ COMMERCIAL ☐ RESIDENTIAL	IF RESIDENTIAL, # OF UNITS: _____		

CERTIFICATIONS & SIGNATURE

I certify that for the three most recently completed tax years, either 1) my gross income everywhere (inside and outside Portland and Multnomah County) is less than $20,000 or 2) my only business activity everywhere is the rental of one or two residential rental units.

I have **attached the appropriate federal tax pages** to support this request. If your IRS 1040 filing status is Married Filing Jointly, you must include all schedules for both spouses. Attach: IRS 1040, page 1, plus all of the following (if filed): 1040 Schedule Cs, 1040 Schedule D, 1040 Schedule E, IRS Form 4797, and IRS Form 6252 with Schedule B.

I certify that the above is correct and that I will register and file an Annual Exemption Request Form or a Combined Tax Return if my gross income (including gains from the sale of rental property) reaches $20,000 or above in the future (or if the two rental unit de minimus exception no longer applies). I understand that the Bureau may request verification of the information provided on this form at any time in the future.

The undersigned declares under penalty of making a false statement, that the information given in this form is true.

Signature of Taxpayer or Authorized Representative	**Title**	**Date**