



CITY OF PORTLAND
OFFICE OF MANAGEMENT AND FINANCE
REVENUE BUREAU

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Arts Tax — Due May 15, 2013

Dear Portland Resident,

On November 6, 2012, Portland voters passed the Arts Education and Access Income Tax (Arts Tax). This new income tax will fund Portland school teachers and Portland art focused non-profit organizations. City Council approved a minimum income threshold of \$1,000, effective May 3, 2013.

Each Portland resident, age 18 and older, must file either:

- 1 Arts Tax Return (below) - OR - 2 Arts Tax Exemption Form (no payment, on back)**

File this form every year if:

- A. One or more people in the household earn income above the federal poverty level (tax due);
- OR -
B. You have less than \$1,000 of income but live with a spouse or parent that has income above the federal poverty level (no tax).

File this form every year if:

- A. Your household is at or below the federal poverty level (no tax).

2012 Federal Poverty Guideline	
Family Size: 1	Income: \$11,170
<i>For each additional person add \$3,960.</i>	

You can file either form as an individual or for multiple other people (for example, family members claimed as dependents).

If due, the Arts Tax is \$35 per person.

The tax is due on May 15th. To help reduce processing costs and increase arts funding, we encourage you to file online at www.portlandoregon.gov/artstax. Online filing is fast and easy. You get an immediate confirmation when finished. And if you itemize deductions, your payment may qualify as a tax deduction. If you prefer to file by mail, please use the tax form below or the exemption form on the reverse side.

For more information visit www.portlandoregon.gov/artstax (or www.artstax.net) or call 503-865-4ART.

If you made an online payment after March 31st or mailed a check after March 27th, thank you, you may disregard this notice.

Forma e información disponible en Español: www.portlandoregon.gov/artstax



PORTLAND ADDRESS

Form ARTS 2012

City of Portland - Revenue Bureau
Arts Tax Return
Creating the Arts Education & Access Fund

For the year Jan. 1 - Dec. 31, 2012 Due: May 15, 2013
Portland residents age 18 and older (use this form to file for income earning and non-income earning adults). Attach sheet(s) for more than 4 residents and/or address changes.

1	First name		Middle name	Last name		Suffix
	Social Security # (Last 4 #s)	Birth year	Email address			Income earner? (Y/N)*
2	First name		Middle name	Last name		Suffix
	Social Security # (Last 4 #s)	Birth year	Email address			Income earner? (Y/N)*
3	First name		Middle name	Last name		Suffix
	Social Security # (Last 4 #s)	Birth year	Email address			Income earner? (Y/N)*
4	First name		Middle name	Last name		Suffix
	Social Security # (Last 4 #s)	Birth year	Email address			Income earner? (Y/N)*

** "Income earner" means you have \$1,000 or more of income.*

Balance Due Number of Portland residents (above) age 18 and older who earn \$1,000+ income: _____ **x \$35 =** Arts Tax Total Amount Due: _____ Check #: _____
Sample amounts due: 1 person = \$35; 2 people = \$70; 3 people = \$105; 4 people = \$140 *Make checks payable to "City of Portland"*

Payer name _____ Date _____ Payer daytime phone number _____ Payer email (if different from above) _____

Send this form to: Revenue Bureau Arts Tax, PO Box 1278, Portland, OR 97207 | **Online:** portlandoregon.gov/artstax



Frequently Asked Questions: Arts Education and Access Income Tax

Who has to pay?

City of Portland residents 18 years or older who have \$1,000 or more income. If your household income is at or below the federal poverty level, you may request an exemption. If you moved in or out of Portland during 2012, you still must pay the entire \$35 tax.

Where does the money go?

Money will be dispersed to six (6) Portland school districts and to the Regional Arts & Culture Council (RACC). The money will fund the arts and arts education.

Are there any late penalties?

- After May 15: \$15 penalty
- After October 15: \$35 penalty

Can I file online?

Yes. Filing online is fast and easy. All members of a household can be included in a single transaction. Go to: www.portlandoregon.gov/artstax

What information do I need to provide and why?

To file you will need to provide your name, 2012 Portland address, last four (4) digits of your Social Security Number (SSN), year of birth, and email address. Unlike the IRS and Oregon Dept. of Revenue, which require a full SSN and date of birth to identify taxfilers, the City only needs the last four (4) digits of your SSN and your birth year to uniquely identify filers. Providing us with your email address allows us to send you an electronic reminder next year.

Who is exempt from the tax?

Portland residents who are exempt from the tax: 1) Individuals who are under the age of 18, 2) Individuals whose household income is at or below the federal poverty level and 3) individuals with less than \$1,000 of income. If you are 18 or older, you will need to file and provide verification that you are exempt on an annual basis (form below).

How much is the tax?

\$35 per person per year.

When does this tax start?

2012 is the first tax year. The due date for the 2012 tax year is May 15, 2013.

What income is considered?

Income includes all income earned or received from any source, regardless of whether it is taxable under state or federal law.

Examples of income include interest from individual or joint savings accounts or other interest bearing accounts, child support payments, alimony, disability income, unemployment assistance, sales of stocks and other property (even if sold at a loss), dividends, social security income (taxable or non-taxable), gross receipts from a business and wages as an employee.

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2012 Arts Tax Annual Household Exemption Form

For Portland residents with a household income at or below the federal poverty guideline. A household includes all residents within a dwelling included on a single federal or state tax return.

For the year Jan. 1 - Dec. 31, 2012 Due: May 15, 2013

Attach your 2012 Form 1040, SNAP/TANF award letters, or Form 4506-T and any additional household members' information.

PORTLAND HOUSEHOLD ADDRESS

Household email address (or email address for the person preparing the request)	Total number of people in the household (adults and children)
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1	Name (first, middle, last, suffix)	Social Security # (Last 4 #s)	Birth year	Income \$
2	Name (first, middle, last, suffix)	Social Security # (Last 4 #s)	Birth year	Income \$
3	Name (first, middle, last, suffix)	Social Security # (Last 4 #s)	Birth year	Income \$
4	Name (first, middle, last, suffix)	Social Security # (Last 4 #s)	Birth year	Income \$

I understand that my exemption request is subject to verification and that I must provide verification documents (e.g., federal tax return, food stamp, SNAP award letter, or Form 4506-T) to support the statements above. Failure to provide information to support your exemption request will result in denial.

Total Household Income
 (Sum of all income for each member of the household) \$ _____

Signature _____ Date _____ Daytime phone number _____

Form **ARTX 2012**

Send this form to: Revenue Bureau Arts Tax, PO Box 1278, Portland, OR 97207 | **Online:** portlandoregon.gov/artstax