



City of Portland  
Revenue Bureau

Form **ARTS**  
**2014**

**Arts Income Tax Return**

*Arts Education and Access Fund*  
For the year Jan. 1 to Dec. 31, 2014  
Due April 15, 2015

OFFICIAL USE ONLY

**1** Portland address that was the primary residence of the filers in 2014. Provide current mailing address if different from residence.

|                                  |      |       |          |
|----------------------------------|------|-------|----------|
| Address (PO Box not allowed)     | City | State | Zip Code |
| Mailing Address (PO Box allowed) | City | State | Zip Code |

**2** Does the household qualify for a household poverty exemption (see instructions)?  Yes (verification required)  No

**3** List everyone age 18 and older. If you are claiming a household poverty exemption, list all members of the household, including children.

|                                    |                        |   |
|------------------------------------|------------------------|---|
| Name (first, middle, last, suffix) | Birth Year             | Check One<br><input type="checkbox"/> <b>Income earner: \$35 due</b><br><input type="checkbox"/> Annual taxable income less than \$1,000<br><input type="checkbox"/> If "yes" on line 2 list individual annual income: \$ |
| Email Address                      | Social Security Number |   |
| Name (first, middle, last, suffix) | Birth Year             | Check One<br><input type="checkbox"/> <b>Income earner: \$35 due</b><br><input type="checkbox"/> Annual taxable income less than \$1,000<br><input type="checkbox"/> If "yes" on line 2 list individual annual income: \$ |
| Email Address                      | Social Security Number |   |
| Name (first, middle, last, suffix) | Birth Year             | Check One<br><input type="checkbox"/> <b>Income earner: \$35 due</b><br><input type="checkbox"/> Annual taxable income less than \$1,000<br><input type="checkbox"/> If "yes" on line 2 list individual annual income: \$ |
| Email Address                      | Social Security Number |   |
| Name (first, middle, last, suffix) | Birth Year             | Check One<br><input type="checkbox"/> <b>Income earner: \$35 due</b><br><input type="checkbox"/> Annual taxable income less than \$1,000<br><input type="checkbox"/> If "yes" on line 2 list individual annual income: \$ |
| Email Address                      | Social Security Number |   |
| Name (first, middle, last, suffix) | Birth Year             | Check One<br><input type="checkbox"/> <b>Income earner: \$35 due</b><br><input type="checkbox"/> Annual taxable income less than \$1,000<br><input type="checkbox"/> If "yes" on line 2 list individual annual income: \$ |
| Email Address                      | Social Security Number |   |

**4** Calculate balance due.

**Balance Due**

Number of income earners: \_\_\_\_\_ **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"

**5** Attach required verification documents for all adults who did not pay \$35.

I understand that I **must provide verification documents** (see instructions) for each adult who did not pay \$35. Failure to provide information to support my statement will result in denial of my claim.

**6** Complete your information and mail this form with payment (if any) to the Revenue Bureau.  Send me a paper form next year

Preparer name (printed) \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone number \_\_\_\_\_ Email (if different from above) \_\_\_\_\_

**Send this form to:** Revenue Bureau Arts Tax, PO Box 1278, Portland OR 97207-1278

## ARTS 2014 Instructions

**1** Provide a Portland address that was the primary residence of the taxfilers in 2014. List a current mailing address if it is different from the primary residence.

**2** If the combined *annual income*<sup>1</sup> of all *persons in the household*<sup>2</sup> is at or below the 2014 federal poverty guideline (see chart), and you wish to claim a household poverty exemption, then check “Yes” on line 2. Otherwise, check “No.”

### 2014 Federal Poverty Guideline

| Persons in Household <sup>2</sup>   | Poverty Guideline |
|---|-------------------|
| 1   | \$11,670          |
| 2   | \$15,730          |
| 3   | \$19,790          |
| 4   | \$23,850          |
| 5   | \$27,910          |
| 6   | \$31,970          |
| 7   | \$36,030          |
| 8   | \$40,090          |
| <i>For households with more than 8 persons, add \$4,060 for each additional person.</i> |                   |

**3** List each taxfiler’s full name, Social Security Number, year of birth, and email address. Include maiden name if the last name has recently changed.

**If you are claiming a household poverty exemption (you checked “yes” on line 2):** You must list everyone in your household, including children. Attach an additional page if there are more than five members of the household. You must provide each person’s individual *annual income*<sup>1</sup> for the 2014 calendar year. Verification documents are required (see line 5).

**If you are not claiming a household poverty exemption (you checked “no” on line 2):** List only adults who were age 18 or older as of December 31, 2014.

- Check “Income earner” if the individual had at least \$1,000 in *taxable income*<sup>3</sup> for the 2014 calendar year.
- Check “Annual taxable income less than \$1,000” if the individual had \$0 to \$999.99 in *taxable income*<sup>3</sup> for the 2014 calendar year. Verification documents are required (see line 5).

**4** The total tax amount due equals \$35 multiplied by the number of income earners listed on the form.

**5** You must provide verification documents for anyone who did not pay the \$35 tax. The requirements depend upon the taxfiler’s income claim.

**If you checked yes on line 2 (household poverty exemption):** Attach a signed copy of your 2014 Federal Form 1040 (page 1 and 2). If you are unable to provide this return (for example, you are not subject to the Form 1040 filing requirements), you can provide a copy of a public assistance award letter for SNAP (Supplemental Nutrition Assistance Program) or TANF (Temporary Assistance for Needy Families) benefits. If you cannot provide any of these you must provide a completed 2014 Federal Form 4506-T (Record of Account) available at <http://www.portlandoregon.gov/revenue/64194>.

**If you checked annual taxable income less than \$1,000:** Attach Federal Form 1040 and supporting statements (e.g., W-2s, 1099s, Schedule C, Schedule E, etc.), plus 1099 R(s), Social Security Statement(s), and 1099INT for US Treasury Interest. If you do not file a Federal tax return, then attach a completed 2014 Federal Form 4506-T (Record of Account) available at <http://www.portlandoregon.gov/revenue/64194>.

**6** Complete your filing information and submit this form with payment (if any) to the Revenue Bureau. You may request that the Revenue Bureau mail you an ARTS 2015 form when it becomes available next year by checking the box.

**Mailing address: Revenue Bureau Arts Tax, PO Box 1278, Portland OR 97207-1278**

Phone: (503) 865-4278

Fax: (503) 823-5192

TTY: (503) 823-6868

Online: [www.portlandoregon.gov/artstax](http://www.portlandoregon.gov/artstax) (or [www.artstax.net](http://www.artstax.net))

Physical address: Revenue Bureau, 111 S.W. Columbia Street, Suite 600, Portland, Oregon

<sup>1</sup>**Annual income** for determining the federal poverty exemption follows the definition established by the US Census Bureau and includes all income earned or received from any source in the 2014 calendar year, 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.

<sup>2</sup>**Persons in household** includes all residents (adults and children) within a dwelling who file on a single federal or state tax return.

<sup>3</sup>**Taxable income** can be from wages, self-employment, investments (excluding US Treasury interest), rentals, retirement (excluding Social Security, federal Railroad Retirement Act benefits, Oregon PERS, FERS, and CSRS), disability, unemployment, spousal/child support, or any other source that the City is not prohibited from taxing.