



City of Portland Revenue Division
Bureau of Revenue & Financial Services

Form **ARTS
PFE**

Permanent Filing Exemption
for Seniors or Permanently Disabled Individuals
Arts Education and Access Income Tax

Send Form to: Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820

1 Portland address that was the primary residence of the taxfilers.

☐ Moved? Check and complete
Schedule B on back of form

Address (PO Box not allowed)	City	State	ZIP Code
		OR	97 _____

2 Mailing address, if different from primary address in line **1**.

Address (PO Box allowed)	City	State	ZIP Code

3 Does the household qualify for a household poverty exemption? ☐ Yes (Complete Schedule A on back of form) ☐ No

4 List everyone age 70 and older and/or permanently disabled.

Name (first, middle, last, suffix)	Birth Year	Exemption requested to start for Tax Year: _____
Email	Social Security Number	
Check one: <input type="checkbox"/> Senior <input type="checkbox"/> Permanently Disabled <input type="checkbox"/> Both		<input type="checkbox"/> Check here if annual taxable income less than \$1,000
Name (first, middle, last, suffix)	Birth Year	Exemption requested to start for Tax Year: _____
Email	Social Security Number	
Check one: <input type="checkbox"/> Senior <input type="checkbox"/> Permanently Disabled <input type="checkbox"/> Both		<input type="checkbox"/> Check here if annual taxable income less than \$1,000

5 Certification and Signature

I certify that I was at least 70 years of age or permanently disabled as of December 31 of the starting tax year noted above.

I certify that for the most recently completed year, my primary source of non-taxable income was U.S. Treasury Interest, Social Security, federal Supplemental Security Income (SSI), federal Railroad Retirement, Oregon PERS retirement benefits or federal retiree benefits (FERS or CSRS), VA disability or another source that the City is prohibited from taxing **OR** my total taxable income received was less than \$1000 **OR** the combined annual income of all persons in my household was below the Federal Poverty Level.

I certify that the above is correct and that I will file an Arts Tax return for any future year that my income (from sources other than US Treasury Interest, Social Security, SSI, federal Railroad Retirement, Oregon PERS and federal retirement, VA disability or another source that the City is prohibited from taxing) is \$1,000 or more **OR** household income is greater than the Federal Poverty Level.

The Taxfiler(s) declare under penalty of making a false statement that the information provided herein is true.

I understand that the Revenue Division will verify this claim with information provided to the Division by the U.S. Internal Revenue Service. Penalties may be assessed if these claims cannot be verified.

Signature of Taxfiler or Authorized Representative

Date

Daytime phone number

Signature of Taxfiler or Authorized Representative

Date

Daytime phone number

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Disclosure of your Social Security number is required. This requirement is authorized under the Federal Privacy Act of 1974, the Tax Reform Act of 1976 and the Arts Tax Administrative Rules. Your Social Security number will be used by the Revenue Division to assist in the administration of the Arts Tax including, but not limited to, compliance with federal Form 1099 filing requirements and comparison of Arts Tax filings to federal taxfiler information.

SCHEDULE A: Household Poverty Exemption (See Instructions)

Federal Poverty Guideline				
Persons in Household	2015	2014	2013	2012
1	\$11,770	\$11,670	\$11,490	\$11,170
2	\$15,930	\$15,730	\$15,510	\$15,130
3	\$20,090	\$19,790	\$19,530	\$19,090
4	\$24,250	\$23,850	\$23,550	\$23,050
5	\$28,410	\$27,910	\$27,570	\$27,010
6	\$32,570	\$31,970	\$31,590	\$30,970
7	\$36,730	\$36,030	\$35,610	\$34,930
8	\$40,890	\$40,090	\$39,630	\$38,890
For households with more than 8 persons, add this amount for each additional person:	\$4,160	\$4,060	\$4,020	\$3,960

Enter the annual income totals (from all sources) for each person in the household below, including children.

Name	Permanently Disabled?	Birth Year	SSN	Annual Income
1 _____	<input type="checkbox"/>	_____	- -	\$ _____
2 _____	<input type="checkbox"/>	_____	- -	\$ _____
3 _____	<input type="checkbox"/>	_____	- -	\$ _____
4 _____	<input type="checkbox"/>	_____	- -	\$ _____
5 _____	<input type="checkbox"/>	_____	- -	\$ _____
6 _____	<input type="checkbox"/>	_____	- -	\$ _____
7 _____	<input type="checkbox"/>	_____	- -	\$ _____
8 _____	<input type="checkbox"/>	_____	- -	\$ _____

If there are more people in the household, attach an additional sheet with each person's name and age and enter the income total here: \$ _____

Total annual household income: \$

Number of persons in household:

Don't forget to complete line 5 on the front of the form.

SCHEDULE B: Change of Address (See Instructions)

Name	Address	City	State	Zip Code	Move Date (mm/yy)

☐ Check box if the new address entered above applies to all individuals listed as residing at this address.
If not, enter additional names and addresses below:

Mailing address: Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820

Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

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

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon

Arts Tax Permanent Filing Exemption Instructions

PURPOSE: Provides for a permanent filing exemption for qualified older or permanently disabled taxpayers

- ① Enter current Portland address or the Portland address that was the primary residence of the adult taxpayers during any portion of the requested starting tax year and all subsequent years. Do not complete this form if the residence is/was not within Portland city limits.

If any taxpayer has recently moved from the primary residence, check “Moved? Check and complete Schedule B on back of form.”

- Enter the new address in **Schedule B** with the move date (month/year). If this address applies to all of the individuals included on the form, check the box. Otherwise, list each individual and his/her new address information.

If you were not a Portland resident at all you are not liable for the tax. Please complete Schedule B and return the form so that we can update your address in our records.

- ② Enter the mailing address if different from the Portland address entered in line ①.

- ③ If the combined *annual income*¹ of all *persons in the household*² is at or below the federal poverty guideline for the requested starting year and all subsequent years (see chart in Schedule A on back of form), and you wish to claim a household poverty exemption, then check “Yes” on line ③. Otherwise, check “No.”

If you checked “Yes” and are claiming a household poverty exemption:

- Complete **Schedule A** on the *back* of the form instead of section ④ on the front of the form. Provide the name, age, Social Security Number (SSN) and individual annual income¹ for each *person in the household*² (including children) for the requested starting tax year. Calculate the sum of the annual incomes of the household members and enter the number of persons in the household. Income and household information will be verified using federal tax information.
- Skip to line ⑤.

- ④ **If you are not claiming a household poverty exemption (you checked “No” on line ③):**

- List the full name, Social Security Number, year of birth, and email address of adults who were at least 70 years of age or permanently disabled as of December 31 of the requested starting tax year.
- Check the applicable box: Senior (age 70+), Permanently Disabled, or Both.
- Check “Annual taxable income less than \$1,000” if the individual had \$0 to \$999.99 in *taxable income*³ for the requested starting tax year (and all subsequent years). Income will be verified using Federal Tax Information.

- ⑤ Complete the Certification and Signature section by providing the signature(s) of the taxpayer(s) or authorized representative(s), the signature date(s), and the phone number(s).

- By requesting this exemption and providing the information on this form, you are stating that you are at least 70 years old or permanently disabled during the first tax year of this request; that your only source of income is from the specific listed non-taxable sources; that if you have other income that could be considered taxable, it is less than \$1,000; **OR** you qualify for the poverty exemption based on the size of your household and total income based on the Federal Poverty guideline for the first and subsequent tax years of this request.
- You understand that the Revenue Division will verify your income sources and may contact you if we find you have taxable income of \$1,000 or more or your household income is greater than the household poverty level for the tax year.
- Finally, you are stating that you understand that if your financial situation changes, you are required to notify the Revenue Division and file an Arts Tax return for any tax year that you no longer qualify for this exemption.

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Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

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

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon

¹**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 requested 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 (including VA disability), unemployment assistance, sales of stocks and other property (even if sold at a loss), dividends, Social Security income (taxable or non-taxable), positive net income from a business and wages as an employee.

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

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