



Attention Rental Property Owners

Did you know that if you own rental property in the City of Portland and/or Multnomah County, you are required to register with the Revenue Bureau?

You are exempt from paying the Multnomah County Business Income Tax if you meet these three conditions:

- You are an individual (sole proprietor).
- You are the sole owner of fewer than 10 residential units everywhere
- You have no other business activity.

You are exempt from paying the City of Portland Business Income Tax if:

- Beginning with 2012, your gross receipts from all income sources everywhere is less than \$50,000.
- Before 2012, the exemption criteria was the same as Multnomah County
- ****You must register, even if you expect to be exempt.***

For more information, contact your tax profession, visit our website at www.pdxbl.org, or call the Revenue Bureau at 503.823.5157

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