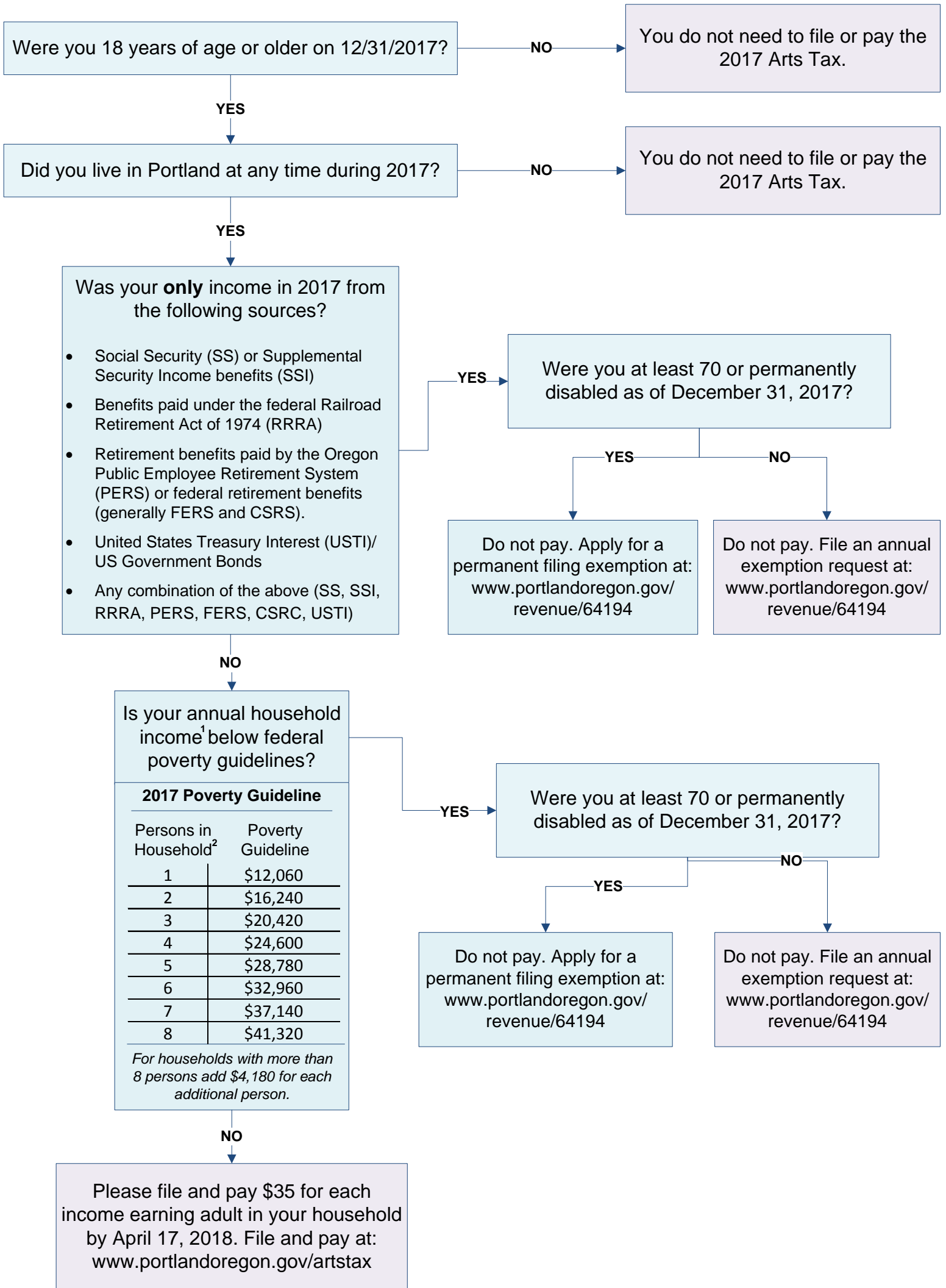


Do I have to pay the Arts Tax for tax year 2017?



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 2017 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, 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.