COMBINED TAX RETURN FOR CORPORATIONS

Multnomah County
Business Income Tax
City of Portland
Business License Tax

FORM C-2018

DUE DATE: 15th day of 4th month after taxable year end

(Calendar Year Filers: 4/15/2019)

(Calendar Year Fil

From: 01/01/2018 to 12/31/2018

ACCOUNT # FEIN # 11-0000000

FEDERAL BUSINESS CODE

99999

C-2018 Scenario 1



OFFICIAL USE ONLY

				_				11101712 002 0	/ I T L I			
NA		ia Camparation										
		Big Corporation							I		1	
1						l	PROV	ZIP CODE				
456 Paddock Road DEF OF						OR		97207				
_ 4	AMENI	DED RETURN? No	MAILING AD	DRESS CHANGE? No	CE	ASED POR	TLANE	D/MULTNOMAH E	BUSINES	S? (at	tach explanation) N	0
INCOME	ΑT	TACH OREGON FO	RM 20. FEDER	RAL FORM 1120. 8	1125-E. IF	FILED		Multnomah C	ounty*		City of Portla	nd*
	1.	Net Income or (Los					1M	\$14,574,328		1P	\$14,574,328	
	2.	Business Income T	ax & Business	License Tax Add B	ack		2M	\$384,880		2P	\$384,880	
	3.	Compensation (#	of controlling s	shareholders 4			3M	\$2,000,000		3P	\$2,000,000	
	4. Other additions or subtractions					4M	\$2,110,587		4P	\$2,110,587		
	5.	Adjusted Net Incon						\$19,069,795		5P	\$19,069,795	
	6.	Compensation Allo						(\$424,000)		6P	(\$500,000))
	7.	Subject Net Income	e (line 5 minus l	line 6)			7M	\$18,645,795		7P	\$18,569,795	
	Mult	nomah County Avg. S	Sum of Multnoma	h Employees in 2018	20							
	8a.	County Gross Inco	me	\$29,148,656	8c =	= (8a ÷ 8b).	8c					
	8b.	Total Gross Income	e*	\$68,913,874	(must be 1			42 2072%				
		*If less than \$50,000, the taxpayer is exempt and should complete Form AER										
	9.	County Apportione					9	\$7,886,649				
		Net Operating Loss					10	(\$0)			
	l .	Income Subject to	•	'			11	\$7,886,649		-		
		Tax (line 11 x tax ra					12	\$114,356		-		
		Prepayments Penalty						\$0		-		
		Interest					14	\$7,077		-		
		Balance Due or (O					16	\$121,433		-		
	l .	REFUND: \$0	CREDIT:		TRANSFER				7	-		
\vdash									- D			
	OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R City of Portland Avg. Sum of Portland Employees in 2018: 25											
				A00 705 040								
	Tod. Totalia Gross months								18c			
l _m	180	18b. Total Gross Income* \$68,913,874 *If less than \$50,000, the taxpayer is exempt and should complete Form AER								57.7028%		
TACH CHECK HERE	19. Portland Apportioned Net Income (line 7P x line 18c)							19	\$10,715,292			
풀	20.	20. Net Operating Loss Deduction (max 75% of line 19)							20	(\$0)	
S	21.	21. Income Subject to Tax (line 19 minus line 20)								21	\$10,715,292	
뽀	22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100								22	\$278,598		
2	22a.Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)								22a			
Ö	22b.Pay Ratio Surtax - only applicable to publicly traded corporations (see PRS Schedule)								22b			
Ĭ	23. Prepayments Enter as negative sum								23	(\$0)	
ΑT	24. Penalty								24	\$0		
	l .	Interest								25	\$17,231	
		Balance Due or (O								26	\$295,829	
	27.	REFUND: \$0	CREDIT: \$	0 TRAN	ISFER TO MULT (00: \$0		DONATE	TO "WORK	FOR A	RT": \$0	
	28.	COMBINED AMO	OUNT DUE WIT	TH REPORT (total	lines 16 and	d 26) Che	ck #_			28	\$417,262	
	Ma	Make check payable to City of Portland, 111 SW Columbia St., Suite #600, Portland, OR 97201-5840.										
	The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a represe								ntative	of the filer. Filers	of	
胐	incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties											
	Sign	Signature of Filer Date Filer's Daytime Phone							(555) 555-5555			
Z	Sian	Signature of Preparer Date Filer's Email test@te										
SIGNATURE												
"	·											
1	1	REVENITE DI	VISION (503)	X73-5157	FΔX /	らいてい タブス	-519	7	11313	いちのろ	\	

COMBINED TAX RETURN FOR CORPORATIONS

Multnomah County Business Income Tax City of Portland
Business License Tax

FORM C-2018

DUE DATE: 15th day of 4th month after taxable year end

(Calendar Year Filers: 4/15/2019)

TAXABLE YEAR From: 01/01/2018 to 12/31/2018

FEIN# ACCOUNT # 123456 11-0000000

FEDERAL BUSINESS CODE

99999

C-2018 Scenario 2



OFFICIAL USE ONLY

NA	ME								
	Big Corporation								
MAILING ADDRESS (Notify the Revenue Division if business location address changes)						STATE/	PROV	ZIP CODE	_
456 Paddock Road			DEF	OR				97207	
	AMENDED RETURN? No MAILING ADDRESS CHANGE? No	CE	EASED POR	TLANE	D/MULTNOMAH E	SUSINES	S? (at	tach explanation) No	_
	ATTACH OREGON FORM 20, FEDERAL FORM 1120, & 1	125_E IE	EILED		Multnomah C	ounty*		City of Portlan	d*
INCOME	1. Net Income or (Loss)			1М	\$167,432,13	8	1P	\$167,432,138	
	2. Business Income Tax & Business License Tax Add Bac				\$1,264,650		2P	\$1,264,650	
	3. Compensation (# of controlling shareholders 1			3M	\$2,786,000		3P	\$2,786,000	
	4. Other additions or subtractions			4M	\$0		4P	\$0	
	5. Adjusted Net Income (total lines 1, 2, 3 and 4)			5M	\$171,482,78		5P	\$171,482,788	
	6. Compensation Allowance Deduction (see instructions)			6M			6P	, , ,)
	7. Subject Net Income (line 5 minus line 6)			7M	\$171,376,78	8	7P	\$171,357,788	
	Multnomah County Avg. Sum of Multnomah Employees in 2018:	25							
	8a. County Gross Income _ \$171,000,000	8c	= (8a ÷ 8b).	8c					
	8b. Total Gross Income* \$338,000,000		1.0 or less)		50.5917%				
	*If less than \$50,000, the taxpayer is exempt and should complete Form AER								
	9. County Apportioned Net Income (line 7M x line 8c)	9	\$86,702,430						
	10. Net Operating Loss Deduction (max 75% of line 9) 11. Income Subject to Tax (line 9 minus line 10)		10	(\$0 \$86,702,430					
	12. Tax (line 11 x tax rate of 1.45%) MINIMUM \$100	12	\$1,257,185						
	13. Prepayments								
	14. Penalty			14	\$62,021				
	15. Interest			15	\$1,033				
	16. Balance Due or (Overpayment)			16	\$203,847				
	17. REFUND: \$0 CREDIT: \$0	TRANSFER	TO PORTLANI	D: \$0	1				
	OWNERS OF RESIDENTIAL RENTAL PROPERTY IN POI								
	City of Portland Avg. Sum of Portland Employees in 2018:	20							
	18a. <u>Portland Gross Income</u> = \$167,000,000	18c =	= (18a ÷ 18b)	(mu:	st be 1.0 or less) -		18c		
	18b. Total Gross Income* \$338,000,000							49.4083%	
믮	*If less than \$50,000, the taxpayer is exempt and should complete Form AE	40	\$84,664,970						
TACH CHECK HERE	19. Portland Apportioned Net Income (line 7P x line 18c)	19 20	(\$0	_					
Ι×	20. Net Operating Loss Deduction (max 75% of line 19) Enter as negative sum 21. Income Subject to Tax (line 19 minus line 20)							\$84,664,970	
同	22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100	21	\$2,201,289						
능	22a.Heavy Vehicle Use Tax (HVT) (amount from line 4 of HV								
믕	22b.Pay Ratio Surtax - only applicable to publicly traded cor	22b	\$27,860						
M	23. Prepayments		(\$1,954,732))					
₽	24. Penalty		24	\$110,068					
`	25. Interest							\$2,054	
	26. Balance Due or (Overpayment)						26	\$388,110	
	27. REFUND: \$0 CREDIT: \$0 TRANSF	ER TO MULT	co: \$0		DONATE	TO "WORK	FOR A	RT": \$0	
	28. COMBINED AMOUNT DUE WITH REPORT (total lin	nes 16 an	d 26) Che	ck #_			28	\$591,957	
	Make check navable to City of Portland, 111 SW C	olumbia	St Suit	to #6	00 Portland	4 OR	972	01-5840	
	Make check payable to City of Portland, 111 SW Columbia St., Suite #600, Portland, OR The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representation.								f
뿞	incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties								
12	Signature of Filer Date Filer's Daytime) 555-5555	
SIGNATURE	Signature of Preparer Date Filer's Email _test(st.test	t	
SIG	T T " 1 100 M : 01 D !! 1 0 D 07040								
"	REVENUE DIVISION (503) 823-5157 FAX (503) 823-5192					reparer Phone (555) 555-5555 TDD (503) 823-6868			
1	,	. ~~ (,	0.0	_		,555	, === ====	

COMBINED TAX RETURN FOR CORPORATIONS

Multnomah County Business Income Tax City of Portland
Business License Tax

FORM C-2018

DUE DATE: 15th day of 4th month after taxable year end

(Calendar Year Filers: 4/15/2019)

TAXABLE YEAR From: 01/01/2018 to 12/31/2018

FEIN# ACCOUNT # 123456 11-0000000

FEDERAL BUSINESS CODE

99999

C-2018 Scenario 3



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NA		is Corneration								
N 4 A	_	ig Corporation			CTATE/	DDO	/ ZIP CODE			
	MAILING ADDRESS (Notify the Revenue Division if business location address changes) 456 Paddock Road DEF				OR	97207				
_			A N I F	DANIII TNOMALI E		00 /-				
Ľ			ANL			S? (a	ttach explanation) No	.1+		
INCOME		ACH OREGON FORM 20, FEDERAL FORM 1120, & 1125-E, IF FILED		Multnomah Co	ounty [*]	4.5	City of Portland	a^		
	1.		1M	(\$978,530) \$200		1P 2P	(\$978,530) \$200			
	2. 3.		2M 3M			3P	\$75,000			
	3. 4.		4M			4P	\$2,000			
ĬŽ	5.	Adjusted Net Income (total lines 1, 2, 3 and 4)			5P	(\$901,330)				
	6.		6M)	6P	(\$0)		
	7.		7M	(\$901,330)		7P	(\$901,330)			
	Multr	nomah County Avg. Sum of Multnomah Employees in 2018: 3								
		C4 450 000	8c							
	8h	Total Gross Income* \$2,000,000 (must be 1.0 or less)	0C	F7 F0000/						
	OD.	*If less than \$50,000, the taxpayer is exempt and should complete Form AER		57.5000%						
	9.	, , , , , , , , , , , , , , , , , , ,	9	(\$518,265)						
		· • • • • • • • • • • • • • • • • • • •	10	(\$0)					
			11	(\$518,265)		-				
		,	12 13	\$100	١	-				
			14	((\$100)		-				
		•	15	\$0		-				
			16	\$0		-				
		REFUND: \$0 CREDIT: \$0 TRANSFER TO PORTLAND:	_	1 * -]	-				
\vdash	OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R									
		of Portland Avg. Sum of Portland Employees in 2018: 3	Α0	TI GOTTEDOEL	- 11					
			,							
		Portland Gross Income = \$1,150,00018c = (18a ÷ 18b)	(mu	ist be 1.0 or less) -		18c				
щ	100	*If less than \$50,000, the taxpayer is exempt and should complete Form AER					57.5000%			
띪	19.	Portland Apportioned Net Income (line 7P x line 18c)				19	(\$518,265)			
TACH CHECK HERE	20.	Net Operating Loss Deduction (max 75% of line 19)	as negative sum -		20	(\$0)			
		Income Subject to Tax (line 19 minus line 20)	21	(\$518,265)						
봈		Tax (line 21 x tax rate of 2.6%) MINIMUM \$100	22	\$100						
Ξ		.Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)	22a							
AC		Pay Ratio Surtax - only applicable to publicly traded corporations (see PRS Serepayments	22b 23		١					
ATT		Penalty		as negative sum -		24	\$0			
<		Interest				25	\$0			
		Balance Due or (Overpayment)				26	\$0			
		REFUND: \$0 CREDIT: \$0 TRANSFER TO MULT CO: \$0				(FOR	ART": \$0			
		COMBINED AMOUNT DUE WITH REPORT (total lines 16 and 26) Check		DONALE		28				
SIGNATURE										
		ke check payable to City of Portland, 111 SW Columbia St., Suite undersigned declares that the information given on this report is true. The undersigned is au				:				
		mplete returns (including returns that have not reported the Average Sum of Employees) ma								
		ature of Filer Date								
	•	ature of Preparer Date		Filer's Email_test@test.test						
S	Prepa	arer's Name/Address Tax Testington, 123 Main St. Portland, OR 97212	Prepare	er Phone	(555	5) 555-5555				
		REVENUE DIVISION (503) 823-5157 FAX (503) 823-5	519	2	TDD	(503	8) 823-6868			