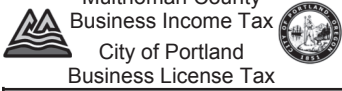


**COMBINED TAX RETURN
FOR INDIVIDUALS**



FORM SP-2018

2018 CALENDAR YEAR

DUE DATE: APRIL 15, 2019

SP-2018 Scenario 1



OFFICIAL USE ONLY

TAXABLE YEAR
From: 1/1/2018 to 12/31/2018
(Attach explanation if not a calendar year filer)

ACCOUNT # 456789	SOCIAL SECURITY # 456-78-9101
FEIN # 99-1111111	FEDERAL BUSINESS CODE 99999

NAME Johnny Appleseed

MAILING ADDRESS (Notify the Revenue Division if business location address changes) <u>123 SW Oak Drive</u>	CITY <u>Portland</u>	STATE/PROV <u>OR</u>	ZIP CODE <u>97206</u>
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AMENDED RETURN? No	CEASED PORTLAND/MULTNOMAH BUSINESS? No	CHECK ALL THAT APPLY	1 MEMBER	JOINT VENTURE /
MAILING ADDR CHANGE? No	(attach explanation)	<input checked="" type="checkbox"/> SOLE PROPRIETORSHIP	<input type="checkbox"/> LLC	TENANT-IN-COMMON (PARTIAL OWNER)

INCOME	ATTACH FEDERAL FORM 1040 AND SCHEDULES				
		Multnomah County*		City of Portland*	
	1. Net Income or (Loss) from Federal Schedule C (Attach Schedule Cs) ...	1M	\$175,987	1P	\$175,987
	2. Business Income Tax & Business License Tax Add Back	2M	\$500	2P	\$500
	3. Net Income or (Loss) from Federal Schedule E, D, etc. (Attach E, D, etc.)	3M	\$12,520	3P	\$12,520
	4. Subtract Deductible SE Tax (see instructions for additions & subtractions)	4M	(\$25,000)	4P	(\$25,000)
	5. Adjusted Net Income (total lines 1, 2, 3 and 4).....	5M	\$164,007	5P	\$164,007
	6. Compensation Allowance Deduction (see instructions) (# owners <u>1</u>) ..	6M	(\$106,000)	6P	(\$123,005)
7. Subject Net Income (line 5 minus line 6)	7M	\$58,007	7P	\$41,002	

Multnomah County Avg. Sum of Multnomah Employees in 2018: <u>5</u>		
8a. County Gross Income = <u>\$102,780</u>	8c = (8a ÷ 8b)	8c
8b. Total Gross Income* = <u>\$250,000</u>	(must be 1.0 or less)	41.1120%
*If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)		
9. County Apportioned Net Income (line 7M x line 8c)	9	\$23,848
10. Net Operating Loss Deduction (max 75% of line 9) Enter as negative sum →	10	(\$0)
11. Income Subject to Tax (line 9 minus line 10)	11	\$23,848
12. Tax (line 11 x tax rate of 1.45%) MINIMUM \$100	12	\$346
13. Prepayments Enter as negative sum →	13	(\$0)
14. Penalty	14	\$0
15. Interest	15	\$0
16. Balance Due or (Overpayment).....	16	\$346
17. REFUND: \$0 CREDIT: \$0 TRANSFER TO PORTLAND: \$0		

OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R		
City of Portland Avg. Sum of Portland Employees in 2018: <u>5</u>		
18a. Portland Gross Income = <u>\$102,780</u>	18c = (18a ÷ 18b)	18c
18b. Total Gross Income* = <u>\$250,000</u>	(must be 1.0 or less)	41.1120%
*If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)		
19. Portland Apportioned Net Income (line 7P x line 18c)	19	\$16,857
20. Net Operating Loss Deduction (max 75% of line 19) Enter as negative sum →	20	(\$0)
21. Income Subject to Tax (line 19 minus line 20)	21	\$16,857
22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100	22	\$438
22a. Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)	22a	\$0
23. Prepayments Enter as negative sum →	23	(\$0)
24. Penalty	24	\$0
25. Interest	25	\$0
26. Balance Due or (Overpayment).....	26	\$438
27. REFUND: \$0 CREDIT: \$0 TRANSFER TO MULT CO: \$0 DONATE TO "WORK FOR ART": \$0		

28. **COMBINED AMOUNT DUE WITH REPORT** (total lines 16 and 26) Check # **28 \$784**

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 representative of the filer. Filers of incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties of up to \$500.

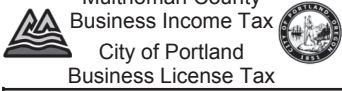
Signature of Filer _____ Date _____ Filer's Daytime Phone (555) 555-5555
Signature of Preparer _____ Date _____ Filer's Email test@test.test
Preparer's Name/Address Tax Testington, 123 Main St. Portland, OR 97212 Preparer Phone (555) 555-5555

REVENUE DIVISION (503) 823-5157

FAX (503) 823-5192

TDD (503) 823-6868

**COMBINED TAX RETURN
FOR INDIVIDUALS**



FORM SP-2018

2018 CALENDAR YEAR

DUE DATE: APRIL 15, 2019

SP-2018 Scenario 2



OFFICIAL USE ONLY

TAXABLE YEAR
From: 1/1/2018 to 12/31/2018
(Attach explanation if not a calendar year filer)

ACCOUNT # 345678	SOCIAL SECURITY # 123-45-6789
FEIN #	FEDERAL BUSINESS CODE 99999

NAME Johnny Appleseed

MAILING ADDRESS (Notify the Revenue Division if business location address changes) 123 SW Oak Drive CITY Portland STATE/PROV OR ZIP CODE 97206

AMENDED RETURN? **No** CEASED PORTLAND/MULTNOMAH BUSINESS? **No** CHECK ALL THAT APPLY
 MAILING ADDR CHANGE? **Yes** (attach explanation) SOLE PROPRIETORSHIP 1 MEMBER LLC JOINT VENTURE / TENANT-IN-COMMON (PARTIAL OWNER)

INCOME	ATTACH FEDERAL FORM 1040 AND SCHEDULES			
		Multnomah County*		City of Portland*
1.	Net Income or (Loss) from Federal Schedule C (Attach Schedule Cs) ...	1M \$275,987	1P	\$275,987
2.	Business Income Tax & Business License Tax Add Back	2M \$3,500	2P	\$3,500
3.	Net Income or (Loss) from Federal Schedule E, D, etc. (Attach E, D, etc.)	3M (\$11,579)	3P	(\$11,579)
4.	Subtract Deductible SE Tax (see instructions for additions & subtractions)	4M (\$50,000)	4P	(\$50,000)
5.	Adjusted Net Income (total lines 1, 2, 3 and 4).....	5M \$217,908	5P	\$217,908
6.	Compensation Allowance Deduction (see instructions) (# owners <u>2</u>) ..	6M ((\$163,431))	6P	((\$163,431))
7.	Subject Net Income (line 5 minus line 6)	7M \$54,477	7P	\$54,477

Multnomah County Avg. Sum of Multnomah Employees in 2018:

8a. County Gross Income = \$300,000 8c = (8a ÷ 8b)
 8b. Total Gross Income* = \$500,000 (must be 1.0 or less)
 *If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)

9.	County Apportioned Net Income (line 7M x line 8c)	9	\$32,686
10.	Net Operating Loss Deduction (max 75% of line 9) Enter as negative sum →	10	(\$0)
11.	Income Subject to Tax (line 9 minus line 10)	11	\$32,686
12.	Tax (line 11 x tax rate of 1.45%) MINIMUM \$100	12	\$474
13.	Prepayments Enter as negative sum →	13	(\$0)
14.	Penalty	14	\$0
15.	Interest	15	\$0
16.	Balance Due or (Overpayment).....	16	\$474
17.	REFUND: \$0 CREDIT: \$0 TRANSFER TO PORTLAND: \$0		

OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R

City of Portland Avg. Sum of Portland Employees in 2018:

18a. Portland Gross Income = \$300,000 18c = (18a ÷ 18b) (must be 1.0 or less) →

18b. Total Gross Income* = \$500,000
 *If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)

18c	60.0000%		
19.	Portland Apportioned Net Income (line 7P x line 18c)	19	\$32,686
20.	Net Operating Loss Deduction (max 75% of line 19) Enter as negative sum →	20	(\$0)
21.	Income Subject to Tax (line 19 minus line 20)	21	\$32,686
22.	Tax (line 21 x tax rate of 2.6%) MINIMUM \$100	22	\$850
22a.	Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)	22a	\$0
23.	Prepayments Enter as negative sum →	23	(\$0)
24.	Penalty	24	\$0
25.	Interest	25	\$0
26.	Balance Due or (Overpayment).....	26	\$850
27.	REFUND: \$0 CREDIT: \$0 TRANSFER TO MULT CO: \$0 DONATE TO "WORK FOR ART": \$0		

28. **COMBINED AMOUNT DUE WITH REPORT** (total lines 16 and 26) Check # **28 \$1,324**

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 representative of the filer. Filers of incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties of up to \$500.

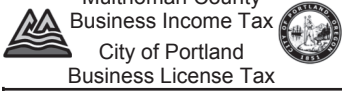
Signature of Filer _____ Date _____ Filer's Daytime Phone (555) 555-5555
 Signature of Preparer _____ Date _____ Filer's Email test@test.test
 Preparer's Name/Address Tax Testington, 123 Main St. Portland, OR 97212 Preparer Phone (555) 555-5555

REVENUE DIVISION (503) 823-5157

FAX (503) 823-5192

TDD (503) 823-6868

**COMBINED TAX RETURN
FOR INDIVIDUALS**



FORM SP-2018

2018 CALENDAR YEAR

DUE DATE: APRIL 15, 2019

SP-2018 Scenario 3



OFFICIAL USE ONLY

TAXABLE YEAR From: 1/1/2018 to 12/31/2018 (Attach explanation if not a calendar year filer)	
ACCOUNT # 578690	SOCIAL SECURITY # 234-56-7890
FEIN #	FEDERAL BUSINESS CODE 99999

NAME Johnny Appleseed

MAILING ADDRESS (Notify the Revenue Division if business location address changes) <u>123 SW Oak Drive</u>	CITY <u>Portland</u>	STATE/PROV <u>OR</u>	ZIP CODE <u>97206</u>
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AMENDED RETURN? No	CEASED PORTLAND/MULTNOMAH BUSINESS? No (attach explanation)	CHECK ALL THAT APPLY <input checked="" type="checkbox"/> SOLE PROPRIETORSHIP	<input type="checkbox"/> 1 MEMBER LLC	<input type="checkbox"/> JOINT VENTURE / TENANT-IN-COMMON (PARTIAL OWNER)
MAILING ADDR CHANGE? No				

INCOME	ATTACH FEDERAL FORM 1040 AND SCHEDULES		Multnomah County*	City of Portland*
	Line	Description	Amount	Amount
	1M	Net Income or (Loss) from Federal Schedule C (Attach Schedule Cs) ...	(\$97,853)	1P (\$97,853)
	2M	Business Income Tax & Business License Tax Add Back	\$1,575	2P \$1,575
	3M	Net Income or (Loss) from Federal Schedule E, D, etc. (Attach E, D, etc.)	\$0	3P \$0
	4M	Subtract Deductible SE Tax (see instructions for additions & subtractions)	(\$33,000)	4P (\$33,000)
	5M	Adjusted Net Income (total lines 1, 2, 3 and 4).....	(\$129,278)	5P (\$129,278)
	6M	Compensation Allowance Deduction (see instructions) (# owners <u>2</u>) ..	(\$0)	6P (\$0)
	7M	Subject Net Income (line 5 minus line 6)	(\$129,278)	7P (\$129,278)

Multnomah County Avg. Sum of Multnomah Employees in 2018: <input type="text"/>			
8a. County Gross Income =	<u>\$150,000</u>	8c = (8a ÷ 8b)	8c 100.0000%
8b. Total Gross Income*	<u>\$150,000</u>	(must be 1.0 or less)	
*If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)			
9. County Apportioned Net Income (line 7M x line 8c)		9	(\$129,278)
10. Net Operating Loss Deduction (max 75% of line 9) Enter as negative sum →		10	(\$0)
11. Income Subject to Tax (line 9 minus line 10)		11	(\$129,278)
12. Tax (line 11 x tax rate of 1.45%) MINIMUM \$100		12	\$100
13. Prepayments		13	(\$100)
14. Penalty		14	\$0
15. Interest		15	\$0
16. Balance Due or (Overpayment).....		16	\$0
17. REFUND: \$0	CREDIT: \$0	TRANSFER TO PORTLAND: \$0	

OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R			
City of Portland Avg. Sum of Portland Employees in 2018: <input type="text"/>			
18a. Portland Gross Income =	<u>\$150,000</u>	18c = (18a ÷ 18b)	18c 100.0000%
18b. Total Gross Income*	<u>\$150,000</u>	(must be 1.0 or less)	
*If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)			
19. Portland Apportioned Net Income (line 7P x line 18c)		19	(\$129,278)
20. Net Operating Loss Deduction (max 75% of line 19)		20	(\$0)
21. Income Subject to Tax (line 19 minus line 20)		21	(\$129,278)
22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100		22	\$100
22a. Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)		22a	\$0
23. Prepayments		23	(\$100)
24. Penalty		24	\$0
25. Interest		25	\$0
26. Balance Due or (Overpayment).....		26	\$0
27. REFUND: \$0	CREDIT: \$0	TRANSFER TO MULT CO: \$0	DONATE TO "WORK FOR ART": \$0

28. **COMBINED AMOUNT DUE WITH REPORT** (total lines 16 and 26) Check # _____ **28 \$0**

Make check payable to City of Portland, 111 SW Columbia St., Suite #600, Portland, OR 97201-5840.
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Signature of Preparer _____ Date _____ Filer's Email test@test.test
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FAX (503) 823-5192

TDD (503) 823-6868