



HEAVY VEHICLE USE TAX (HVT) SCHEDULE

City of Portland Business Income Tax

ATTACH TO COMBINED TAX RETURN		
BUSINESS NAME:	BUSINESS TAX ACCOUNT #: BZT-	FEIN # OR SSN #:
OWMT ACCOUNT #:	TAXABLE YEAR From: _____ To: _____	

According to Portland City Code 7.02.500 D, a Heavy Vehicle Use Tax (HVT) is applicable to **tax years 2016 through 2023**. The proceeds of this tax are dedicated to supplementing the funding of City of Portland street maintenance and safety. The HVT is imposed on taxpayers who operate one or more heavy vehicles on streets owned or maintained by the City of Portland. For purposes of this tax, a heavy vehicle is any vehicle that is subject to the Oregon Weight-Mile Tax (OWMT).

The HVT is calculated on the total (statewide) OWMT calculated for all periods within the tax year.

- 2.8% of the total OWMT for tax years beginning on January 1, 2016 through December 31, 2019.
- 3.0% of the total OWMT for tax years beginning on January 1, 2020 through December 31, 2023.

If imposed, the minimum HVT due for a tax year is \$100.

You need to complete this form if your business (including subsidiaries) is subject to the OWMT during the tax year. Attach the completed form to your Combined Tax Return.

<p>1. Enter the total (statewide) OWMT due for the tax year. \$ _____</p> <p>2. Did any of the vehicles subject to the OWMT drive on or otherwise use Portland streets? Check one: <input type="checkbox"/> NO - Enter \$0 on Line 22a of your Combined Tax Return. <input type="checkbox"/> YES - Continue to Line 3, below.</p> <p>3. HVT Calculation: Check one: <input type="checkbox"/> <u>For tax years 2016 through 2019:</u> Enter 2.8% of the OWMT reported on Line 1. This is your tentative HVT\$ _____ <input type="checkbox"/> <u>For tax years 2020 through 2023:</u> Enter 3.0% of the OWMT reported on Line 1. This is your tentative HVT\$ _____</p> <p>4. Enter the greater of the amount on Line 3 or \$100. \$ _____ This is your HVT. Report this amount on Line 22a of your Combined Tax Return.</p>
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City of Portland Revenue Division, 111 SW Columbia St., Suite #600, Portland, OR 97201-5840

OFFICE: (503) 823-5157

FAX (503) 823-5192

WEB: www.portlandoregon.gov/biztax