# COMBINED TAX RETURN FOR INDIVIDUALS

Multnomah County
Business Income Tax
City of Portland
Business License Tax

### **FORM SP-2018**

2018 CALENDAR YEAR

**DUE DATE: APRIL 15, 2019** 

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

ACCOUNT # SOCIAL SECURITY # 456-78-9101

FEIN # FEDERAL BUSINESS CODE 99-1111111 99999

SP-2018 Scenario 1



OFFICIAL USE ONLY

	33333							
NA	Johnny Appleseed							
MA	AILING ADDRESS (Notify the Revenue Division if business location address changes) CITY STATE/	PRO\	PROV ZIP CODE					
1	123 SW Oak Drive Portland OR		97206					
-	MENDED RETURN? NO  CEASED PORTLAND/MULTNOMAH BUSINESS?  (attach explanation)  CHECK ALL THAT APPLY  (attach explanation)  CHECK ALL THAT APPLY  (attach explanation)	MBER	JOINT VENTURE / TENANT-IN-COMMON					
MA	ALLING ADDR CHANGE? No [ettach explanation]		(PARTIAL OWNER)					
	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					
lΨ	2. Business Income Tax & Business License Tax Add Back	2P	\$500					
INCOME	3. Net Income or (Loss) from Federal Schedule E, D, etc. (Attach E, D, etc.) 3M \$12,520	3P	\$12,520					
19	4. Subtract Deductible SE Tax (see instructions for additions & subtractions)  4. Subtract Deductible SE Tax (see instructions for additions & subtractions)	4P	(\$25,000)					
=	σ. γ. ταβασίου ττος πισοπίο (τοται πισο τ, 2, σ απά τ)	5P	\$164,007					
	6. Compensation Allowance Deduction (see instructions) (# owners_1) 6M ( (\$106,000) )	6P	<b>(</b> (\$123,005) <b>)</b>					
⊢	7. Subject Net Income (line 5 minus line 6)	7P	\$41,002					
	Multnomah County Avg. Sum of Multnomah Employees in 2018: 5							
	8a. <u>County Gross Income</u> Sh. Total Gross Income							
	ob. Total Gloss income \$250,000  (must be 1.0 or less)							
	*If less than \$50,000, the taxpayer should complete Form AER (see instructions if tenant-in-common)  9							
	9. County Apportioned Net Income (line 7M x line 8c)							
	11. Income Subject to Tax (line 9 minus line 10)							
	12. Tax (line 11 x tax rate of 1.45%) MINIMUM \$100 12 \$346							
	13. Prepayments Enter as negative sum — 13 (\$0							
	14. Penalty							
	15. Interest							
	16. Balance Due or (Overpayment)							
	17. REFUND: \$0 CREDIT: \$0 TRANSFER TO PORTLAND: \$0							
$\vdash$	OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R							
	City of Portland Avg. Sum of Portland Employees in 2018: 5							
	18a. <u>Portland Gross Income</u> = \$102,780 18c = (18a ÷ 18b) (must be 1.0 or less) ———————————————————————————————————	18c	41.1120%					
ш								
띪	19. Portland Apportioned Net Income (line 7P x line 18c)	19	\$16,857					
E	20. Net Operating Loss Deduction (max 75% of line 19)	20	(\$0)					
2	21. Income Subject to Tax (line 19 minus line 20)	21	\$16,857					
뽀	22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100	22	\$438					
CH CHECK HERE	22a.Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)		\$0					
			( \$0 )					
ATTA	24. Penalty	-						
F	25. Interest		\$0					
	26. Balance Due or (Overpayment)	$\overline{}$						
	27. REFUND: \$0 CREDIT: \$0 TRANSFER TO MULT CO: \$0 DONATE TO "WORK	FOR A	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	972	01-5840.					
	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							
Щ	incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties							
SIGNATURE	Signature of Filer Date Filer's Daytime Phone	(555) 555-5555						
	Signature of Preparer Date Filer's Email_test@test							
SIG	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

Multnomah County
Business Income Tax
City of Portland
Business License Tax

## **FORM SP-2018**

2018 CALENDAR YEAR

DUE DATE: APRIL 15, 2019

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

ACCOUNT # SOCIAL SECURITY # 123-45-6789

FEIN# FEDERAL BUSINESS CODE 99999

SP-2018 Scenario 2



OFFICIAL USE ONLY

NA	ME J	Johnny Appleseed		•						
MA	ILING	ADDRESS (Notify the Reve	nue Division if business location	address changes)	CITY			STATE	/PROV ZIP CODE	
123 SW Oak Drive Portland				OR		97206				
⊢	AMENDED DETILIDAZ NA						MBER	JOINT VENTURE / TENANT-IN-COMMON (PARTIAL OWNER)		
ATTACH FEDERAL FORM 1040 AND SCHEDULES					$\overline{}$		Multnomah C	ountv*		City of Portland*
	Net Income or (Loss) from Federal Schedule C (Attach Sch				Cs)	1М	\$275,987	•	1P	\$275,987
	2.		& Business License Tax Ac				\$3,500		2P	\$3,500
INCOME	3.	Net Income or (Loss) f	from Federal Schedule E, D	o, etc. (Attach E,	D, et		(\$11,579)		3P	(\$11,579)
ဗြ	· / / · · · · · · · · · · · · · · · · ·					(\$50,000)		4P	(\$50,000)	
≥	5.	Adjusted Net Income (	(total lines 1, 2, 3 and 4)			5M	\$217,908		5P	\$217,908
	6.	Compensation Allowa	nce Deduction (see instruct	tions) (# owners_2	2)	) 6M	( (\$163,431)	)	6P	( (\$163,431)
	7.	Subject Net Income (li	ne 5 minus line 6)			7M	\$54,477		7P	\$54,477
	Mult	tnomah County Avg. Su	ım of Multnomah Employees	in 2018:						
	82	County Gross Income	\$300,	0008c = (88	÷ 8h)	8c				
	8b.	Total Gross Income*	= \$500.				60.0000%			
		*If less than \$50,000, the taxp	ayer should complete Form AER (see	e instructions if tenant-	n-comm	non)				
	9.		et Income (line 7M x line 8				\$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)									
	12.	Tax (line 11 x tax rate	of 1.45%) <b>MINIMUM \$100</b>			12	\$474		-	
	13.	Prepayments		Enter as negative	sum —	13	(\$0	)	-	
							\$0			
							\$0		-	
			payment)				\$474		-	
Ш	_	REFUND: \$0	CREDIT: \$0	TRANSFER						
			AL RENTAL PROPERTY		<i>I</i> UST	ATTAC	H SCHEDULE	E R		
	City	of Portland Avg.	Sum of Portland Employees							
	18a	a. Portland Gross Income	<u>e</u> = \$300	,000 18c =	(18a ÷	18b) (m	ust be 1.0 or less	)	18c	
	18b.Total Gross Income* \$500,000								60.0000%	
R	10								40	¢22.696
뽀	19.	Not Operating Less De	Net Income (line 7P x line	180)		Entor	as nogativo sum .		19	\$32,686 (\$0
ACH CHECK HERE	20. Net Operating Loss Deduction (max 75% of line 19) Enter as negative sum							\$32,686		
띨	22. Tax (line 21 x tax rate of 2.6%) MINIMUM \$100							21	\$850	
占	22a. Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)									
돐	23. Prepayments								·	
1 . ' 1	1 74 Penany									\$0
ATT										
1	25. Interest									
		REFUND: \$0		TRANSFER TO MULT C						
Н		·	IT DUE WITH REPORT (				BOIWILE	10 110111		1
Н			•							\$1,324
	Make check payable to City of Portland, 111 SW Columbia St., Suite #600, Portland, OR							d, OR	972	01-5840.
l	The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a represer incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties									
R								•		
SIGNATURE	Signature of Filer Date Filer's Daytime Pho									
	Signature of Preparer Date Filer's Email test@test						st.test			
SIG	Prep	Preparer'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) 823-5192						2	TDD (	503	) 823-6868

# COMBINED TAX RETURN FOR INDIVIDUALS

Multnomah County
Business Income Tax
City of Portland
Business License Tax

## **FORM SP-2018**

2018 CALENDAR YEAR

**DUE DATE: APRIL 15, 2019** 

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

ACCOUNT # SOCIAL SECURITY # 234-56-7890

FEIN# FEDERAL BUSINESS CODE 99999

SP-2018 Scenario 3



OFFICIAL USE ONLY

NAME Johnny Appleced											
L	Johnny Appleseed										
		` •	nue Division if business location	n address changes)	CITY			STATE	/PRO\		
123 SW Oak Drive Portla			tland		OR		97206				
CEASED PORTLAND/MULTNOMAH BUSINESS?							JOINT VENTUR				
MAILING ADDR CHANGE? No (attach explanation)						LLC		(PARTIAL OWI	NER)		
	AT <sup>*</sup>		VI 1040 AND SCHEDULES				Multnomah Co	ounty*		City of Portla	nd*
	1.		from Federal Schedule C (A				(\$97,853)		1P	(\$97,853)	
ш	2.		& Business License Tax A				\$1,575		2P	\$1,575	
ō	3.		from Federal Schedule E, [				\$0		3P	\$0	
INCOME	4.		E Tax (see instructions for			/	(\$33,000)		4P	(\$33,000)	
=	5. 6.		(total lines 1, 2, 3 and 4) nce Deduction (see instruc				(\$129,278)		5P	(\$129,278)	
	7.		ne 5 minus line 6)				<b>(</b> \$0 (\$129,278)		6P	<b>(</b> \$0 (\$129,278)	)
$\vdash$		<u> </u>				7M	(\$129,276)		7P	(\$129,270)	
			ım of Multnomah Employees	000							
		County Gross Income	= \$150,			8c	100.0000%				
	8b.	Total Gross Income*	\$150, ayer should complete Form AER				100.00070				
	9.		et Income (line 7M x line 8				(\$129,278)		1		
		Net Operating Loss De	eduction (max 75% of line 9	9) Enter as negative	sum —		( \$0	)			
			(line 9 minus line 10)				(\$129,278)				
	12.	Tax (line 11 x tax rate	of 1.45%) MINIMUM \$100			12	\$100				
	13.	Prepayments		Enter as negative	sum —	13	(\$100)	)			
	14.	Penalty				14	\$0				
							\$0				
			payment)				\$0				
L		REFUND: \$0	CREDIT: \$0	TRANSFER T							
	OW	INERS OF RESIDENTIA	AL RENTAL PROPERTY	IN PORTLAND I	MUST	ATTAC	H SCHEDULE	E R			
	City	of Portland Avg.	Sum of Portland Employees	s in 2018:							
	18a	a.Portland Gross Income	e \$150	0,000 18c =	(18a ÷ 1	18b) (m	ust be 1.0 or less)		18c		
	18b.Total Gross Income* \$150,000								100.0000%		
ACH CHECK HERE	10								40	(\$129,278)	
뽀	20	Not Operating Loss Do	Net Income (line 7P x line eduction (max 75% of line	100)		Fnter	as negative sum -		19 20	(\$129,276) (\$0	
X										(\$129,278)	
一声	21. Income Subject to Tax (line 19 minus line 20)							_	\$100		
င်	22a.Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)										
딩	23. Prepayments Enter as negative sum								( (\$100)	)	
	24. Penalty								\$0		
ATT	25. Interest										
`	26. Balance Due or (Overpayment)							26	\$0		
	27.	REFUND: \$0	CREDIT: \$0	TRANSFER TO MULT C	0: \$0		DONATE '	TO "WORK	FOR A	ART": \$0	
	28.	COMBINED AMOUN	IT DUE WITH REPORT (	total lines 16 and	1 26) C	heck #			28	\$0	
	Ma	ike check navable to	City of Portland 111	SW Columbia	St S	uite #6	00 Portland	H OR			
	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 represent							tative	of the filer. Filers	of	
Щ	incomplete returns (including returns that have not reported the Average Sum of Employees) may be subject to civil penalties										
SIGNATURE	Signature of Filer Date Filer's Daytime Phone						(555	5) 555-5555			
	Signature of Preparer Date Filer's Email_test@te										
							) 555-5555				
S	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				2	TDD (	503	823-6868			