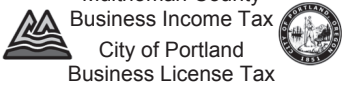


**COMBINED TAX RETURN  
FOR PARTNERSHIPS**

**FORM P-2018**



**DUE DATE: 15th day of 4th  
month after taxable year end**  
(Calendar Year Filers: 4/15/2019)

P-2018 Scenario 1



OFFICIAL USE ONLY

TAXABLE YEAR From: <u>01/01/2018</u> to <u>12/31/2018</u>	
ACCOUNT # <b>234567</b>	FEIN # 12-3456789
FEDERAL BUSINESS CODE 99999	

NAME Acme Partners

MAILING ADDRESS (Notify the Revenue Division if business location address changes) 123 NW Main Street CITY Any City STATE/PROV OR ZIP CODE 97201

AMENDED RETURN? No CEASED PORTLAND/MULTNOMAH BUSINESS? (attach explanation) No SELECT PARTNERSHIP TYPE Partnership

INCOME	ATTACH FEDERAL FORM 1065 (& FORM 8825 IF APPLICABLE)		Multnomah County*	City of Portland*
1.	Ordinary Income or (Loss)		1M \$1,758,976	1P \$1,758,976
2.	Business Income Tax & Business License Tax Add Back		2M \$500	2P \$500
3.	Schedule K (lines 2-3, 5-13) and Oregon modifications on Form 65		3M \$25,679	3P \$25,679
4.	Compensation (# GPs: <u>2</u> , # LPs w/comp paid: <u>    </u> Total paid to LPs: <u>\$0</u> )		4M \$110,000	4P \$110,000
5.	Adjusted Net Income (total lines 1, 2, 3 and 4)		5M \$1,895,155	5P \$1,895,155
6.	Compensation Allowance Deduction (see instructions) Enter as negative sum →		6M ( \$212,000 )	6P ( \$250,000 )
7.	Subject Net Income (line 5 minus line 6)		7M \$1,683,155	7P \$1,645,155

Multnomah County Avg. Sum of Multnomah Employees in 2018: <u>5</u>			
8a.	County Gross Income = <u>\$2,576,438</u>	8c = (8a ÷ 8b)	8c 46.8583%
8b.	Total Gross Income* = <u>\$5,498,360</u>	(must be 1.0 or less)	
*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	\$788,698
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	\$788,698
12.	Tax (line 11 x tax rate of 1.45%) <b>MINIMUM \$100</b>	12	\$11,436
13.	Prepayments Enter as negative sum →	13	( \$0 )
14.	Penalty	14	\$0
15.	Interest	15	\$0
16.	Balance Due or (Overpayment)	16	\$11,436
17.	REFUND: <u>\$0</u> CREDIT: <u>\$0</u> TRANSFER TO PORTLAND: <u>\$0</u>		

OWNERS OF RESIDENTIAL RENTAL PROPERTY IN PORTLAND MUST ATTACH SCHEDULE R			
City of Portland Avg. Sum of Portland Employees in 2018: <u>    </u>			
18a.	Portland Gross Income = <u>\$2,576,438</u>	18c = (18a ÷ 18b) (must be 1.0 or less)	18c 46.8583%
18b.	Total Gross Income* = <u>\$5,498,360</u>		
*If less than \$50,000, the taxpayer is exempt and should complete Form AER			
19.	Portland Apportioned Net Income (line 7P x line 18c)	19	\$770,892
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	\$770,892
22.	Tax (line 21 x tax rate of 2.6%) <b>MINIMUM \$100</b>	22	\$20,043
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	\$20,043
27.	REFUND: <u>\$0</u> CREDIT: <u>\$0</u> TRANSFER TO MULT CO: <u>\$0</u> DONATE TO "WORK FOR ART": <u>\$0</u>		

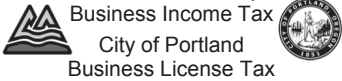
28. **COMBINED AMOUNT DUE WITH REPORT** (total lines 16 and 26) Check #      **28 \$31,479**

**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 PARTNERSHIPS**



**FORM P-2018**

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

(Calendar Year Filers: 4/15/2019)

P-2018 Scenario 2



OFFICIAL USE ONLY

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

ACCOUNT # <b>234567</b>	FEIN # 12-3456789
FEDERAL BUSINESS CODE 99999	

NAME Acme LLC

MAILING ADDRESS (Notify the Revenue Division if business location address changes) 123 NW Main Street CITY Any City STATE/PROV OR ZIP CODE 97201

AMENDED RETURN? No CEASED PORTLAND/MULTNOMAH BUSINESS? (attach explanation) No SELECT PARTNERSHIP TYPE Limited Liability Company

INCOME	ATTACH FEDERAL FORM 1065 (& FORM 8825 IF APPLICABLE)		Multnomah County*	City of Portland*
1. Ordinary Income or (Loss)	1M	\$8,796,534	1P	\$8,796,534
2. Business Income Tax & Business License Tax Add Back	2M	\$31,504	2P	\$31,504
3. Schedule K (lines 2-3, 5-13) and Oregon modifications on Form 65	3M	\$148,928	3P	\$148,928
4. Compensation (# GPs: <u>1</u> , # LPs w/comp paid: <u>2</u> Total paid to LPs: <u>\$200,000</u> )	4M	\$200,000	4P	\$200,000
5. Adjusted Net Income (total lines 1, 2, 3 and 4)	5M	\$9,176,966	5P	\$9,176,966
6. Compensation Allowance Deduction (see instructions) Enter as negative sum →	6M	( \$306,000 )	6P	( \$325,000 )
7. Subject Net Income (line 5 minus line 6)	7M	\$8,870,966	7P	\$8,851,966

Multnomah County Avg. Sum of Multnomah Employees in 2018: <u>10</u>			
8a. County Gross Income =	<u>\$5,000,000</u>	8c = (8a ÷ 8b)	8c 33.3333%
8b. Total Gross Income*	<u>\$15,000,000</u>	(must be 1.0 or less)	
*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	\$2,956,986	
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	\$2,956,986	
12. Tax (line 11 x tax rate of 1.45%) <b>MINIMUM \$100</b>	12	\$42,876	
13. Prepayments Enter as negative sum →	13	( \$40,000 )	
14. Penalty	14	\$0	
15. Interest	15	\$0	
16. Balance Due or (Overpayment)	16	\$2,876	
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>10</u>			
18a. Portland Gross Income =	<u>\$5,000,000</u>	18c = (18a ÷ 18b) (must be 1.0 or less)	18c 33.3333%
18b. Total Gross Income*	<u>\$15,000,000</u>		
*If less than \$50,000, the taxpayer is exempt and should complete Form AER			
19. Portland Apportioned Net Income (line 7P x line 18c)	19	\$2,950,652	
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	\$2,950,652	
22. Tax (line 21 x tax rate of 2.6%) <b>MINIMUM \$100</b>	22	\$76,717	
22a. Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)	22a	\$0	
23. Prepayments Enter as negative sum →	23	( \$70,000 )	
24. Penalty	24	\$0	
25. Interest	25	\$0	
26. Balance Due or (Overpayment)	26	\$6,717	
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 **\$9,593**

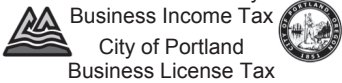
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Signature of Filer \_\_\_\_\_ Date \_\_\_\_\_ Filer's Daytime Phone (555) 555-5555  
Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_ Filer's Email test@test.test  
Preparer's Name/Address Tax Testington, 123 Main St. Portland, OR 97212 Preparer Phone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

**REVENUE DIVISION (503) 823-5157 FAX (503) 823-5192 TDD (503) 823-6868**

**COMBINED TAX RETURN  
FOR PARTNERSHIPS**

**FORM P-2018**



**DUE DATE: 15th day of 4th  
month after taxable year end**  
(Calendar Year Filers: 4/15/2019)

P-2018 Scenario 3



OFFICIAL USE ONLY

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

ACCOUNT # <b>234567</b>	FEIN # 12-3459789
FEDERAL BUSINESS CODE 99999	

NAME Acme LP

MAILING ADDRESS (Notify the Revenue Division if business location address changes) 123 NW Main Street CITY Any City STATE/PROV OR ZIP CODE 97201

AMENDED RETURN? No CEASED PORTLAND/MULTNOMAH BUSINESS? (attach explanation) No SELECT PARTNERSHIP TYPE Limited Partnership

INCOME	ATTACH FEDERAL FORM 1065 (& FORM 8825 IF APPLICABLE)		Multnomah County*	City of Portland*
	Line	Description	Amount	Amount
1	Ordinary Income or (Loss)	1M	(\$197,853)	1P (\$197,853)
2	Business Income Tax & Business License Tax Add Back	2M	\$1,575	2P \$1,575
3	Schedule K (lines 2-3, 5-13) and Oregon modifications on Form 65	3M	(\$45,835)	3P (\$45,835)
4	Compensation (# GPs: <u>1</u> , # LPs w/comp paid: <u>1</u> Total paid to LPs: <u>\$50,000</u> )	4M	\$100,000	4P \$100,000
5	Adjusted Net Income (total lines 1, 2, 3 and 4)	5M	(\$142,113)	5P (\$142,113)
6	Compensation Allowance Deduction (see instructions) Enter as negative sum	6M	(\$0)	6P (\$0)
7	Subject Net Income (line 5 minus line 6)	7M	(\$142,113)	7P (\$142,113)

Multnomah County Avg. Sum of Multnomah Employees in 2018: <u>1</u>		8c	100.0000%
8a	County Gross Income = <u>\$249,381</u>	8c	100.0000%
8b	Total Gross Income* = <u>\$249,381</u>		
*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	(\$142,113)
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	(\$142,113)
12	Tax (line 11 x tax rate of 1.45%) <b>MINIMUM \$100</b>	12	\$100
13	Prepayments Enter as negative sum	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		

City of Portland Avg. Sum of Portland Employees in 2018: <u>          </u>		18c	100.0000%
18a	Portland Gross Income = <u>\$249,381</u>	18c	100.0000%
18b	Total Gross Income* = <u>\$249,381</u>		
*If less than \$50,000, the taxpayer is exempt and should complete Form AER			
19	Portland Apportioned Net Income (line 7P x line 18c)	19	(\$142,113)
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	(\$142,113)
22	Tax (line 21 x tax rate of 2.6%) <b>MINIMUM \$100</b>	22	\$100
22a	Heavy Vehicle Use Tax (HVT) (amount from line 4 of HVT Schedule)	22a	\$0
23	Prepayments Enter as negative sum	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**

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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