

City of Portland - Revenue Bureau
Arts Tax Return - Arts Education & Access Fund

Form **ARTS**
2013

For the year Jan. 1 - Dec. 31, 2013 Due: April 15, 2014

Portland residents age 18 and older (use this form to file for income earning and non-income earning adults).

Attach sheet(s) for more than 4 residents and/or address changes.

1 First name		Middle name	Last name	Income earner? <input type="checkbox"/> Yes: \$35 due	
Social Security # (Last 4 #s)	Birth year	Email address	Phone	<input checked="" type="checkbox"/> No income? Docs required	
				<input type="checkbox"/> No: less than \$1,000 of annual income*	
				<input type="checkbox"/> No: non-taxable income only*	
2013 Portland home address (e.g., 111 SW Columbia St., #600, 97201) — No PO Boxes <input type="checkbox"/> Same for all					
2 First name		Middle name	Last name	Income earner? <input type="checkbox"/> Yes: \$35 due	
Social Security # (Last 4 #s)	Birth year	Email address	Phone	<input checked="" type="checkbox"/> No income? Docs required	
				<input type="checkbox"/> No: less than \$1,000 of annual income*	
				<input type="checkbox"/> No: non-taxable income only*	
2013 Portland home address (e.g., 111 SW Columbia St., #600, 97201) — No PO Boxes					
3 First name		Middle name	Last name	Income earner? <input type="checkbox"/> Yes: \$35 due	
Social Security # (Last 4 #s)	Birth year	Email address	Phone	<input checked="" type="checkbox"/> No income? Docs required	
				<input type="checkbox"/> No: less than \$1,000 of annual income*	
				<input type="checkbox"/> No: non-taxable income only*	
2013 Portland home address (e.g., 111 SW Columbia St., #600, 97201) — No PO Boxes					
4 First name		Middle name	Last name	Income earner? <input type="checkbox"/> Yes: \$35 due	
Social Security # (Last 4 #s)	Birth year	Email address	Phone	<input checked="" type="checkbox"/> No income? Docs required	
				<input type="checkbox"/> No: less than \$1,000 of annual income*	
				<input type="checkbox"/> No: non-taxable income only*	
2013 Portland home address (e.g., 111 SW Columbia St., #600, 97201) — No PO Boxes					

Balance Due Number of Portland residents (above) age 18 and older who earn income: _____ **x \$35 =** Arts Tax Total Amount Due: _____ Check #: _____
 Sample amounts due: 1 person = \$35; 2 people = \$70; 3 people = \$105; 4 people = \$140 Make checks payable to "City of Portland"

I understand that if I selected "No" income it is subject to verification and that **I must provide verification documents** (see below) to support the statements above. Failure to provide information to support your income claim will result in denial.

Payer name _____ Date _____ Payer daytime phone number _____ Payer email (if different from above) _____

Send this form to: Revenue Bureau Arts Tax, PO Box 1278, Portland, OR 97207 | **Online:** www.portlandoregon.gov/artstax (or www.artstax.net)

Instructions: Important 2013 Updates

- Complete this form to pay the tax. You may include all family adults on one form. If your household income is at or below the federal poverty level, complete the Arts Tax Exemption Form (ARTX2013).
- Income Earner - if you select a "NO" option, verification documents are required:**
 - Select "No - less than \$1,000 of income" if you individually have \$0 to \$999.99 income for the 2013 calendar year. Income can be from wages, self-employment, investments, rentals, retirement (excluding Social Security, Oregon PERS and FERS), disability, unemployment, spousal/child support or any other source that the City is not prohibited from taxing. Attach Federal Form 1040 and supporting statements (e.g., W-2s, 1099s, Schedule C, Schedule E, etc.) **OR** a completed 4506-T (IRS record of account) as verification.
 - Select "No - non-taxable income only" if you individually have income from non-taxable sources only (Social Security benefits, federal Railroad Retirement Act benefits, Oregon PERS, FERS, CSRS or US Treasury interest) or income from non-taxable sources and less than \$1,000 of income from any other source for the 2013 calendar year. Attach Federal Form 1040 and supporting statements, **plus** 1099 R(s), Social Security Statement(s), and 1099INT for US Treasury interest **OR** a completed 4506-T (IRS record of account) to verify non-taxable income.