



City of Portland  
 Revenue Division  
 Arts Income Tax Return  
*Arts Education and Access Fund*  
 For the year January 1 to December 31, 2015  
 Due April 18, 2016

Form **ARTS**  
**2015**

OFFICIAL USE ONLY

**All adult Portland residents (18 years and older) are required to file an Arts Tax return.**

**1** Portland address that was the primary residence of the taxfilers for any portion of 2015.  Moved? Check and complete Schedule B on back of form

Address (PO Box not allowed)	City	State	ZIP Code
		OR	97_____

**2** Does the household qualify for a household poverty exemption?  Yes (Complete Schedule A on back of form)  No

**3** List everyone age 18 and older. (Only complete this section if you are NOT filing for a household poverty exemption.)

Name (first, middle, last, suffix)	Birth Year	<input type="checkbox"/> \$35 due
Email	Social Security Number	<input type="checkbox"/> Annual taxable income less than \$1,000
Name (first, middle, last, suffix)	Birth Year	<input type="checkbox"/> \$35 due
Email	Social Security Number	<input type="checkbox"/> Annual taxable income less than \$1,000
Name (first, middle, last, suffix)	Birth Year	<input type="checkbox"/> \$35 due
Email	Social Security Number	<input type="checkbox"/> Annual taxable income less than \$1,000
Name (first, middle, last, suffix)	Birth Year	<input type="checkbox"/> \$35 due
Email	Social Security Number	<input type="checkbox"/> Annual taxable income less than \$1,000
Name (first, middle, last, suffix)	Birth Year	<input type="checkbox"/> \$35 due
Email	Social Security Number	<input type="checkbox"/> Annual taxable income less than \$1,000

**4** Calculate balance due. (Please note: penalties will be assessed if payment is not postmarked by April 18, 2016.)

**Balance Due** Total persons with \$35 Due: \_\_\_\_\_ **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"**

**5** Mailing address, if different from primary address in line **1**

Address (PO Box allowed)	City	State	ZIP Code

**6** Complete your information and mail this form with payment (if any) to the Revenue Division.

Preparer name (printed) \_\_\_\_\_ Date \_\_\_\_\_ Daytime phone number \_\_\_\_\_

**Mail to:** Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820 (See reverse for phone and online contact information.)

Disclosure of your Social Security number is required. This requirement is authorized under the Federal Privacy Act of 1974, the Tax Reform Act of 1976 and the Arts Tax Administrative Rules. Your Social Security number will be used by the Revenue Division to assist in the administration of the Arts Tax including, but not limited to, compliance with federal Form 1099 filing requirements and comparison of Arts Tax filings to federal filer information.

**SCHEDULE A: Household Poverty Exemption (See Instructions)**

Enter the annual income totals (from all sources) for each person in the household below, including children.

Name	Age	SSN	Annual Income
1 _____	_____	- -	\$ _____
2 _____	_____	- -	\$ _____
3 _____	_____	- -	\$ _____
4 _____	_____	- -	\$ _____
5 _____	_____	- -	\$ _____
6 _____	_____	- -	\$ _____
7 _____	_____	- -	\$ _____
8 _____	_____	- -	\$ _____

2015 Federal Poverty Guideline	
Persons in Household	Poverty Guideline
1	\$11,770
2	\$15,930
3	\$20,090
4	\$24,250
5	\$28,410
6	\$32,570
7	\$36,730
8	\$40,890
For households with more than 8 persons, add \$4,160 for each additional person.	

If there are more people in the household, attach an additional sheet with each person's name and age and enter the income total here:

\$ \_\_\_\_\_

Total annual household income:

\$ \_\_\_\_\_

Number of persons in household:

\_\_\_\_\_

**Don't forget to complete lines 5 and 6 on the front of the form.**

**SCHEDULE B: Change of Address (See Instructions)**

Name	Address	City	State	Zip Code	Move Date (mm/yy)

Check box if the new address entered above applies to all individuals listed as residing at this address.  
If not, enter additional names and addresses below:


**File by Mail: Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820**

**File by Phone: (503) 865-4278**

Fax: (503) 865-3065

TTY: (503) 823-6868

**File Online:** [www.portlandoregon.gov/artstax](http://www.portlandoregon.gov/artstax) (or [www.artstax.net](http://www.artstax.net))

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon

**Checks should be made payable to "City of Portland"**

# 2015 Arts Tax Return Instructions

**1** Enter current Portland address or the Portland address that was the primary residence of the adult taxfilers during any portion of 2015. Do not complete this form if the residence is/was not within Portland city limits.

- **If any taxfiler has recently moved from the primary residence**, check “Moved? Check and complete Schedule B on back of form.”

Enter the new address in **Schedule B** with the move date (month/year). If this address applies to all of the individuals listed on the form, check the box. Otherwise, list each individual and his/her new address information.

*If you were not a Portland resident at all in 2015 you are not liable for the tax. Please complete Schedule B and return the form so that we can update your address in our records.*

2015 Federal Poverty Guideline	
Persons in Household	Poverty Guideline
1	\$11,770
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7	\$36,730
8	\$40,890
For households with more than 8 persons, add \$4,160 for each additional person.	

**2** If the combined *annual income*<sup>1</sup> of all *persons in the household*<sup>2</sup> is at or below the 2015 federal poverty guideline (see chart), and you wish to claim a household poverty exemption, then check “Yes” on line **2**. Otherwise, check “No.”

**3** If claiming a household poverty exemption (you checked “yes” on line **2**):

- Complete **Schedule A** on the *back* of the form. (Do not complete section **3** on the front of the form.) Provide the name, age, Social Security Number (SSN) and individual annual income<sup>1</sup> for each *person in the household*<sup>2</sup> (including children) for the 2015 calendar year. Calculate the sum of the annual incomes of the household members and enter the number of persons in the household. Income and household information will be verified using federal tax information.
- Skip to lines **5** and **6**.

**If you are not claiming a household poverty exemption (you checked “no” on line **2**):**

- List the full name, Social Security Number, year of birth, and email address of adults who were age 18 or older as of December 31, 2015 (attach additional sheets if needed).
- Check “Annual taxable income less than \$1,000” if the individual had \$0 to \$999.99 in *taxable income*<sup>3</sup> for the 2015 calendar year. Income will be verified using federal tax information.
- Check “\$35 due” if the individual had at least \$1,000 in *taxable income*<sup>3</sup> for the 2015 calendar year.

**4** The total tax amount due equals \$35 multiplied by the number of adult taxfilers listed on the form with “\$35 tax due.” Make check payable to **City of Portland**. *Penalties will be assessed if payment is not received by April 18, 2016.*

**5** Enter the mailing address if different from the Portland address entered in line **1**.

**6** Enter the preparer’s name, daytime phone number and today’s date. Submit the form with payment (if any) to the City of Portland Revenue Division:

**Mailing address: Revenue Division Arts Tax, PO Box 2820, Portland OR 97208-2820**

Phone: (503) 865-4278

Fax: (503) 865-3065

TTY: (503) 823-6868

Online: [www.portlandoregon.gov/artstax](http://www.portlandoregon.gov/artstax) (or [www.artstax.net](http://www.artstax.net))

Physical address: Revenue Division, 111 SW Columbia Street, Suite 600, Portland, Oregon

*Disclosure of your Social Security number is required. This requirement is authorized under the Federal Privacy Act of 1974, the Tax Reform Act of 1976 and the Arts Tax Administrative Rules. Your Social Security number will be used by the Revenue Division to assist in the administration of the Arts Tax including, but not limited to, compliance with federal Form 1099 filing requirements and comparison of Arts Tax filings to federal taxfiler information.*

<sup>1</sup>**Annual income** for determining the federal poverty exemption follows the definition established by the US Census Bureau and includes all income earned or received from any source in the 2015 calendar year, regardless of whether it is taxable under state or federal law. Examples of income include interest from individual or joint savings accounts or other interest bearing accounts, child support payments, alimony, disability income (including VA disability), unemployment assistance, sales of stocks and other property (even if sold at a loss), dividends, Social Security income (taxable or non-taxable), positive net income from a business and wages as an employee.

<sup>2</sup>**Persons in household** includes all residents (adults and children) within a dwelling who file on a single federal or state tax return.

<sup>3</sup>**Taxable income** can be from wages, self-employment, investments (excluding US Treasury interest), rentals, retirement (excluding Social Security, federal Railroad Retirement Act benefits, Oregon PERS, FERS, and CSRS), disability (excluding VA disability), unemployment, spousal/child support, or any other source that the City is not prohibited from taxing.