

City of Portland - Credit for Tax Paid to Another City

For Residents and Part-Year Residents ONLY

Please attach this worksheet to the P-1040 Form.

Residents and part-year residents may claim the credit for tax paid to another city **only on the portion of income earned while a resident of Portland.**

Calculation for Credit* <i>*This credit is pro-rated for part-year residents</i>	Column A Portland Resident Income	Column B Other Taxing City Income
1. Identical Income - Taxable in Both Cities	\$	\$
2. Exemptions per City's Return Portland - \$1,000 per exemption	\$	\$
3. Taxable Income for Credit Subtract Line 2 from Line 1 in Column A and B	\$	\$
4. Each City's Non-Resident Tax Rate	.005 (1/2%)	
5. Multiply Line 3 by Line 4 in Column A and B	\$	\$
CREDIT ALLOWED Enter the smaller of Line 5, Column A or B	\$	

Enter this amount on line 19C on the P-1040 Form