

SCHEDULE TC, PART-YEAR RESIDENT TAX CALCULATION - CF-1040, PAGE 1, LINES 18a AND 18b

Attachment 1

Taxpayer's name		Taxpayer's SSN		2025 Portland	
A. PART-YEAR RESIDENCY PERIOD			From	To	B. PART-YEAR RESIDENT'S FORMER ADDRESS
Taxpayer					Taxpayer
Spouse					Spouse

Refer to instructions for line-by-line detail

A. All income as reported on the Federal return

B. Income earned OUTSIDE of the Portland city limits while a NON-RESIDENT

C. ALL income earned while living in the Portland city limits - even if earned outside of Portland

D. Income earned INSIDE of the Portland city limits while a NON-RESIDENT

INCOME	Column A Federal Return Data	Column B Exclusions and Adjustments	Column C Taxable Resident Income	Column D Taxable Nonresident Income
1. Wages, salaries, tips, etc. Attach W-2 form(s)	1			
2. Taxable interest	2			NOT TAXABLE
3. Ordinary dividends	3			NOT TAXABLE
4. Business income or (loss) (Att. copy of fed. Sch. C)	4			
5. Capital gain or (loss) (Att. copy of Sch. D)	5			
6. Other gains or (loss) attach federal Form 4797	6			
7. Taxable IRA distributions	7			
8. Taxable pensions and annuities (Att. Form 1099-R)	8			
9. Rental real estate, royalties, partnerships, S corps., trusts, etc. (Attach copy of fed. Sch. E)	9			
10. Partnership, estate, trust, etc attach federal sched E PG 2	10			
11. Other income (Att. Federal SCH 1)	11			
12. Total additions (Add lines 2 through 11)	12			
13. Total income (Add lines 1 through 11)	13			

DEDUCTIONS SCHEDULE See instructions. Deductions must be allocated on the same basis as related income.

14. IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	14			
15. Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of fed. return)	15			
16. Employee business expenses (Attached CF-2106 and detailed list)	16			
17. Moving expenses (Into city area only). Attach copy of federal Form 3903	17			
18. Alimony paid (DO NOT INCLUDE CHILD SUPPORT). Att. copy of page 1 of fed. return	18			
19. Renaissance Zone deduction (Att. Sch. RZ)	19			
20. Total deductions (Add lines 14 through 19)		20		
21. Total income after deductions (Subtract line 20 from line 13)		21		
22. Exemptions Enter the number of exemptions from Form CF-1040, page 1, and multiply by 1000. Enter the total on line 22b If the amount on line 22b exceeds the amount of resident income on line 21, enter unused portion on line 22c		22a <input type="text"/>	22b	22c
23a. Total income subject to tax as a resident (Subtract line 22b from line 21; if zero or less, enter zero)		23a		
23b. Total income subject to tax as a nonresident (Subtract line 22c from line 21; if zero or less, enter zero)		23b		
24a. Tax at resident rate MULTIPLY LINE 23a BY RESIDENT TAX RATE: 1.00%		24a		
24b. Tax at non-resident rate MULTIPLY LINE 23b BY NON-RESIDENT TAX RATE: 0.50%		24b		
24c. Total tax (Add lines 24a and 24b) ENTER HERE AND ON FORM CF-1040, PAGE 1, LINE 18B. PLACE A MARK (X) IN BOX 18a OF FORM CF-1040		24c		

TAXPAYER'S SSN	TAXPAYER'S FIRST NAME	INITIAL	LAST NAME	FILING STATUS <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately. Enter spouse's SSN and Spouse's full name here.	
SPOUSE'S SSN	IF JOINT RETURN SPOUSE'S FIRST NAME	INITIAL	LAST NAME		
PRESENT HOME ADDRESS (NUMBER AND STREET)			APT. NO.		
ADDRESS LINE 2 (P.O. BOX ADDRESS FOR MAILING USE ONLY)					
CITY, TOWN OR POST OFFICE		STATE	ZIP CODE		
FOREIGN COUNTRY NAME	FOREIGN PROVINCE/COUNTY		FOREIGN POSTAL CODE	SPOUSE'S FULL NAME	
Mark box if deceased <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse Enter date of death on page 2, right side of the signature area		Mark box if; <input type="checkbox"/> Federal Form 1310 attached <input type="checkbox"/> Itemized deductions on your Federal tax return for 2025			SPOUSE'S SSN

EXEMPTIONS SCHEDULE

1a	You	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Disabled
1b	Spouse	Date of birth (mm/dd/yyyy)	<input type="checkbox"/> Regular	<input type="checkbox"/> 65 or over	<input type="checkbox"/> Blind	<input type="checkbox"/> Deaf	<input type="checkbox"/> Disabled
1c.	Check box if you can be claimed as a dependent on another person's tax return						
1d.	Enter the number of boxes checked on lines 1a and 1b						
1e.	Enter number of dependent children and/or other dependents claimed on your federal return						
1f.	Total exemptions (Add lines 1d and 1e; enter here and also on page 1, line 16a)						

INCOME

	ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)	COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income	
1	Wages, salaries, tips, etc. (W-2 forms must be attached)				
2	Taxable interest				
3	Ordinary dividends				
4	Business income or (loss) attach federal Schedule C				
5	Capital gain or (loss) attach federal Schedule D				
6	Other gains or (losses) attach federal Form 4797				
7	Taxable IRA distributions from Form(s) 1099-R (attach)				
8	Taxable pensions and annuities from Form(s) 1099-R (attach)				
9	Rental real estate, royalties attach federal Sched E pg 1				
10	Partnership, estate, trust, etc attach federal Sched E pg 2				
11	Additional income from page 2 Sched A line 6				
12	Total additions (Add lines 2 through 11)				
13	Total income (Add lines 1 through 11)				
14	Total deductions (Subtractions) (Total from page 2, Deductions schedule, line 7)				
15	Total income after deductions (Subtract line 14 from line 13)				
16	Exemptions – Enter number from line 1f in 16a, multiply by 1000, enter in 16b		16a	16b	
17	Total income subject to tax (Subtract line 16b from line 15)			17	
18	Tax at (rate). Multiply line 17 by the resident rate (1.00%) or non-resident rate (0.50%) enter on 18b. If using Schedule TC, check box 18a and enter tax from Sch TC, line 23c.		18a	18b	
19	Payments and credits, enter total 19a, b, c in 19d	19a Portland tax withheld	19b Other tax payments (est, extension, or fwd, partnership & tax option corp)	19c Credit for tax paid to another city	19d
20	Interest and penalty for: failure to make estimated tax payments; underpayment of estimated tax; or late payment of tax	20a Interest		20b Penalty	20c

TAX DUE

21 Amount owed. Add 18b, 20c. Subtract 19d. Check or Money Order payable to Portland. If accepted, Direct Withdrawal mark 26b, then complete 26c, d & e	PAY WITH RETURN	21
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OVERPAYMENT

22 Overpayment (subtract 18b, 20c from 19d); choose overpayment options on lines 23-25.		22			
23 Amount of overpayment donated	23a Recreation Department	23b Ambulance Department	23c Donation 3	N/A	23d
24 Amount of overpayment credited forward to 2026	AMOUNT OF CREDIT TO 2026			24	
25 Amount of overpayment refunded (Line 22 less lines 23d and 24) (For refund to be directly deposited to your bank account, mark refund box, line 26a, and complete line 26 c, d & e)	REFUND AMOUNT			25	
26 Direct deposit refund or direct withdrawal payment (Mark (X)) appropriate box 26a or 26b and complete lines 26c, 26d and 26e)					
26a	Refund (direct deposit)	26c Routing number		26e1	Checking
26b	Tax due (direct withdrawal)	26d Account number		26e2	Savings

SCHEDULE A – OTHER INCOME

ROUND ALL FIGURES TO NEAREST DOLLAR (Drop amounts under \$0.50 and increase amounts from \$.50 to \$0.99 to next dollar)		COLUMN A Federal Return Data	COLUMN B Exclusions/Adjustments	COLUMN C Taxable Income
1	Alimony – Date of Original Divorce or Separation:			
2	Subchapter S corporation distributions (Att copy of fed Sch K-1)			
3	Farming Income or (loss) (Attach copy of federal Schedule F)			
4	Gambling Income			
5	Other Income. List type:			
6	Total additions (Add lines 1 through 5)			

EXCLUDED WAGES AND TAX WITHHELD SCHEDULE (SEE INSTRUCTIONS – RESIDENT WAGES GENERALLY NOT EXCLUDED)

FAILURE TO ATTACH W-2 FORMS TO PAGE 1 WILL DELAY PROCESSING OF RETURN. WAGE INFORMATION STATEMENTS PRINTED FROM TAX PREPARATION SOFTWARE ARE NOT ACCEPTABLE

W-2	COLUMN A T or S	COLUMN B SOCIAL SECURITY NUMBER (Form W-2, box a)	COLUMN C EMPLOYER'S ID NUMBER (Form W-2, box b)	COLUMN D EXCLUDED WAGES (Attach Excluded Wages Sch)	COLUMN E POR TAX WITHHELD (Form W-2, box 19)	COLUMN F LOCALITY NAME (Form W-2, box 20)
1						
2						
3						
4						
5						
6						
7						
8						
9	Totals (Enter here and on page 1; part-yr residents on Sch TC)		Enter on pg 1, ln 1, col B >>			<< Enter on pg 1, ln 19a

DEDUCTIONS SCHEDULE

		DEDUCTIONS
1	IRA deduction (Attach copy of Schedule 1 of federal return & evidence of payment)	
2	Self-employed SEP, SIMPLE and qualified plans (Attach copy of Schedule 1 of federal return)	
3	Employee business expenses (Attach copy of CF-2106 and detailed list)	
4	Moving expenses (Into city area only, Military ONLY) (Attach copy of federal Form 3903)	
5	Alimony paid (DO NOT INCLUDE CHILD SUPPORT. Attach copy of Schedule 1 of federal return)	
6	Renaissance Zone deduction (Attach Schedule RZ OF 1040)	
7	Total deductions (Add line 1 through line 6, enter total here and on page 1, line 14)	

ADDRESS SCHEDULE (WHERE TAXPAYER (T), SPOUSE (S) OR BOTH (B) RESIDED DURING YEAR AND DATES OF RESIDENCY)

MARK T, S, B	List all residence (domicile) addresses (Include city, state & zip code). Start with address used on last year's return. If the address on page 1 of this return is the same as listed on last year's return, print "Same." If no return filed last year, list reason. Continue listing this tax year's residence addresses. If address listed on page 1 of this return is in care of another person, enter current residence (domicile) address.	FROM		TO	
		MONTH	DAY	MONTH	DAY

THIRD PARTY DESIGNEE

Do you want to allow another person to discuss this return with the Income Tax Office? Yes, complete the following No

Designee's name	Phone No.	Personal ID number (PIN)
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Under the penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If I am a resident claiming a credit for taxes paid to another city, I acknowledge and consent to the City's verification of unrefunded payment to that city. If prepared by a person other than tax payer, the preparer's declaration is based on all information of which preparer has any knowledge

TAXPAYER'S SIGNATURE If joint return, both spouses must sign	Date (MM/DD/YY)	Taxpayer's occupation	Daytime phone no.	If deceased, date of death
SPOUSE'S SIGNATURE	Date (MM/DD/YY)	Spouse's occupation	Daytime phone no.	If deceased, date of death

Some cities are using new communication methods. If your City participates and you would like email notifications regarding important changes and Income Tax related information please provide your email address. No City will email you asking for your social security number.

SIGNATURE OF PREPARER OTHER THAN TAXPAYER	Date (MM/DD/YY)	PTIN, EIN OR SSN	Preparer's Phone
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FIRM'S NAME (or yours if self-employed), ADDRESS AND ZIP CODE	NACTP software number
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MAIL TO: