

Taxpayer's name	Taxpayer's SSN	<b>2025 Portland</b>	
-----------------	----------------	----------------------	--

**WAGES AND EXCLUDABLE WAGES SCHEDULE - POR-1040, PAGE 1, LINE 1, COLUMN** **Attachment 2-1**

**B All W-2 forms must be attached to page 1 of the return**

Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludable (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludable wages for each employer are also reported on Form POR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludable wages is reported on Form POR-1040, page 1, line 1, col. B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 1</b>		<b>Employer (or source) 2</b>		<b>Employer (or source) 3</b>	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	<input type="checkbox"/>	To	From	<input type="checkbox"/>	To
6. Mark (X) box if you work at multiple locations in and out of Portland	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 1</b>		<b>Employer (or source) 2</b>		<b>Employer (or source) 3</b>	
------------------------------------	-------------------------------	--	-------------------------------	--	-------------------------------	--

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDABLE WAGES</b>	<b>Employer (or source) 1</b>		<b>Employer (or source) 2</b>		<b>Employer (or source) 3</b>	
-------------------------	-------------------------------	--	-------------------------------	--	-------------------------------	--

17. Enter nonresident excludable wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludable wages						
19. Enter reason excludable wages reported on lines 17 and/or 18 are not taxable by Portland						
20. Total excludable wages (Line 17 plus line 18; Enter here and on POR-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						

22. Total wages (Add lines 8 and 9 for all employers and other sources; must equal amount reported on Form POR-1040, page 1, line 1, column A; Part-year residents must equal amount reported on Schedule TC, line 1, column A)			
23. Total excludable wages from all employers and other sources (Add line 20 for all columns; enter here and also on Form POR-1040, page 1, line 1, column B; part-year residents enter here and on Schedule TC, line 1, column B)			
24. Total taxable wages from all employers and other sources (Line 22 less line 23); enter here and also on Form POR-1040, page 1, line 1, column C; part-year residents enter here and allocate on Schedule TC, line 1, between columns C and D)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2025 Portland</b>	
-----------------	----------------	----------------------	--

**WAGES AND EXCLUDABLE WAGES SCHEDULE - POR-1040, PAGE 1, LINE 1, COLUMN** **Attachment 2-2**

**B All W-2 forms must be attached to page 1 of the return** Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludable (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludable wages for each employer are also reported on Form POR-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludable wages is reported on Form CF-1040, page 1, line 1, column

<b>WAGES, ETC.</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of Portland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
------------------------------------	-------------------------------	-------------------------------	-------------------------------

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDABLE WAGES</b>	<b>Employer (or source) 4</b>	<b>Employer (or source) 5</b>	<b>Employer (or source) 6</b>
-------------------------	-------------------------------	-------------------------------	-------------------------------

17. Enter nonresident excludable wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludable wages			
19. Enter reason excludable wages reported on lines 17 and/or 18 are not taxable by Portland			
20. Total excludable wages (Line 17 plus line 18; Enter here and on POR-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2025 Portland</b>	
-----------------	----------------	----------------------	--

**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-3**

**All W-2 forms must be attached to page 1 of the return**

Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
1. Employer's ID number (W-2, box b) or source's ID Number if available			
2. Employer's name (Form W-2, box c) or source's name			
3. SSN from Form W-2, box a			
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Dates of employment during tax year	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>	From <input type="checkbox"/> To <input type="checkbox"/>
6. Mark (X) box if you work at multiple locations in and out of {CN}	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)			
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero			
9. Wages not included in Form W-2, box 1 (See instructions)			
10. Code for wage type reported on line 9			

<b>NONRESIDENT WAGE ALLOCATION</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
------------------------------------	-------------------------------	-------------------------------	-------------------------------

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	<b>Employer (or source) 7</b>	<b>Employer (or source) 8</b>	<b>Employer (or source) 9</b>
-------------------------	-------------------------------	-------------------------------	-------------------------------

17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)			
18. Enter resident excludible wages			
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by {CN}			
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)			
21. Total taxable wages (Line 8 plus line 9 less line 20)			

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**

Taxpayer's name	Taxpayer's SSN	<b>2025 Portland</b>	
-----------------	----------------	----------------------	--

**WAGES AND EXCLUDIBLE WAGES SCHEDULE - CF-1040, PAGE 1, LINE 1, COLUMN B** **Attachment 2-4**  
*All W-2 forms must be attached to page 1 of the return* Revised 06/15/2017

Use this form to provide details for all Forms W-2 and all other wage income reported on federal Forms 1040 (line 7), 1040A (line 7), or 1040EZ (line 1) such as: wages received as a household employee for which you did not receive a W-2; tips reported on federal Form 4137; taxable dependent care benefits; employer-provided adoption benefits; scholarship and fellowship grants not reported on Form W-2; disability pensions shown on Form 1099-R if the taxpayer has not reached the minimum retirement age set by the employer; corrective distributions from a retirement plan shown on Form 1099-R from excess salary deferrals and/or excess contributions (plus earnings); wages from Form 8919, line 6; and other wage items not included in a Form W-2.

Use this form to calculate excludible (nontaxable) wages included in total wages reported on your federal tax return (Forms 1040, line 7; 1040A, line 7; or 1040EZ, line 1). Excludible wages for each employer are also reported on Form CF-1040, page 2, Excluded Wages and Tax Withheld Schedule and the total amount of excludible wages is reported on Form CF-1040, page 1, line 1, column B.

<b>WAGES, ETC.</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
1. Employer's ID number (W-2, box b) or source's ID Number if available						
2. Employer's name (Form W-2, box c) or source's name						
3. SSN from Form W-2, box a						
4. Enter T for taxpayer or S for spouse	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
5. Dates of employment during tax year	From	To	From	To	From	To
6. Mark (X) box if you work at multiple locations in and out of {City Name}	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	
7. Address of work station (Where you actually work, not address on Form W-2 unless you work there; include street number and street name, city, state and ZIP code; if line 6 is checked enter primary work location)						
8. Wages, tips, other compensation (Form W-2, Box 1); report statutory employee wages as zero						
9. Wages not included in Form W-2, box 1 (See instructions)						
10. Code for wage type reported on line 9						

<b>NONRESIDENT WAGE ALLOCATION</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
------------------------------------	-------------------------	--	-------------------------	--	-------------------------	--

For use by nonresidents or part-year residents who worked both in and outside of the city for the employer while a nonresident. Part-year residents working both in and outside while a nonresident must use the wage allocation to determine wages earned in city while a nonresident (use only wages and days worked while a nonresident for computations.) Nonresidents working all of their work time for an employer in the city should skip this Nonresident Wage Allocation section for that employer as all of their wages are taxable.

11. Enter actual number of days or hours on job for employer during period (Do not include weekends you did not work)			
12. Vacation, holiday and sick days or hours included in line 11, only if work performed in and outside the city			
13. Actual number of days or hours worked (Line 11 less line 12)			
14. Enter actual number of days or hours worked in city			
15. Percentage of days or hours worked in city (Line 14 divided by line 13; default is 100%)	%	%	%
16. Wages earned in city (Total of lines 8 and 9 multiplied by line 15; part-year residents use only the portion of wages earned while a nonresident)			

<b>EXCLUDIBLE WAGES</b>	Employer (or source) 10		Employer (or source) 11		Employer (or source) 12	
17. Enter nonresident excludible wages (Total of lines 8 & 9 less line 16)						
18. Enter resident excludible wages						
19. Enter reason excludible wages reported on lines 17 and/or 18 are not taxable by {City Name}						
20. Total excludible wages (Line 17 plus line 18; Enter here and on CF-1040, page 2, Excluded Wages schedule)						
21. Total taxable wages (Line 8 plus line 9 less line 20)						

**FAILURE TO ATTACH ALL FORMS W-2 OR PROPERLY COMPLETE AND ATTACH THIS SCHEDULE WILL DELAY PROCESSING OF RETURN.**