

# Arts Tax Fact Sheet 2015



## ARTS TAX BASICS

- Any adult (18 years of age and older)
- Who lives in the **City of Portland**
- And has an **income of at least \$1000 a year**
- Needs to pay **\$35 per adult** for the Arts Tax
- Separate from filing federal & state taxes
- Applies even if you do not file taxes

## ARE YOU EXEMPT from paying the Arts Tax?

Any person with an **income of less than \$11,770** or a couple with an income of less than \$15,930 is **exempt** from paying the Arts Tax **but you need to complete the Arts Tax form annually to claim the exemption and provide proof of income by sending in a copy of your tax form or federal form 4506-T.**

**If you are over 70 years of age or are permanently disabled and meet the income guidelines (above), you can complete the form for a Permanent Exemption and not have to complete the form each year.**

## TAX IS DUE

- **Due date** is April 18, 2016
- Penalty for paying after April 18 is \$15; and after Oct 17 is \$35

## HOW TO PAY

- In person at 111 SW Columbia Street, Suite 600
- Send form, with payment, by mail to PO Box 2820, Portland, OR 97208
- On the computer at [artstax.net](http://artstax.net) or [portlandoregon.gov/artstax](http://portlandoregon.gov/artstax)
- Call City of Portland Revenue Bureau at 503-865-4278 for more information, Monday thru Friday, from 8 a.m. to 5 p.m. or email [artstaxhelp@portlandoregon.gov](mailto:artstaxhelp@portlandoregon.gov).

## WHY AN ARTS TAX?

- Funds to bring art teachers to 70 elementary schools in six Portland school districts and support art organizations.
- This measure was on the ballot when we voted in Nov 2012.

## QUESTIONS

If you have any questions or assistance completing the Arts Tax form, please call:

**Elders in Action at 503-235-5474**