

Metro and Multnomah County

Personal Income Tax Penalty and Interest Amnesty Policy

On February 14, 2023, the Metro Chief Operating Officer and the Multnomah County Chair announced a penalty and interest amnesty for the Supportive Housing Services (SHS) and Preschool for All (PFA) personal income tax programs for tax year 2021. **Under this amnesty, all penalties and interest for returns and payments for tax year 2021 that were due on April 18, 2022**, will be waived for all taxpayers regardless of their individual circumstances. The amnesty policy also applies to quarterly underpayment interest and underpayment penalty for tax year 2022.

If you did not pay penalty and interest for tax year 2021

Do not self-assess any penalty and/or interest on your filed return. If you have already filed your return and received a bill that included penalties and interest, please do not pay the penalties and interest. Only pay the principal tax calculated on the return.

If you paid penalty and interest for tax year 2021

Your previously paid penalty and interest will be automatically refunded to you within four months from the date of this letter with a check. Please do not amend your return to remove any previously assessed penalty and/or interest. If you have moved since you filed your original return, please contact us for steps to update your address.

If you owed \$1,000 or more in tax year 2021, owe more than \$1,000 in SHS or PFA taxes in tax year 2022, and did not make sufficient estimated quarterly payments for tax year 2022

Do not self-assess any quarterly underpayment interest and/or underpayment penalty on your 2022 return.

This amnesty policy does not apply to any late filing or payment penalties or interest for tax year 2022 (returns and payments that are due on April 18, 2023).

Please visit us at [Portland.gov/revenue/personal-tax](https://portland.gov/revenue/personal-tax) for information on filing and payment requirements and the amnesty policy.

Amnesty Policy Information

Metro: [Oregonmetro.gov/public-projects/supportive-housing-services-tax/2021-penalty-waiver](https://oregonmetro.gov/public-projects/supportive-housing-services-tax/2021-penalty-waiver)

Multnomah County: [Multco.us/finance/multnomah-county-preschool-all-personal-income-tax](https://multco.us/finance/multnomah-county-preschool-all-personal-income-tax)