

Multnomah County Personal Income Tax
ITAX Administrator
PO Box 279
Portland, OR 97207-0279
503-988-4829
www.multcotax.org



December 3, 2004

JAMES PHAM & MARYANA PHAM
840 NE KILLINGSWORTH CT
PORTLAND OR 97211-3867

RE: 2003 Multnomah County Personal Income Tax Return
RESPONSE REQUIRED NO LATER THAN: January 2, 2005
Account Number(s) 26483599248 26483599257

Dear Taxpayer[s]:

In May 2003, the voters of Multnomah County approved a County Personal Income Tax (ITAX) upon all residents of Multnomah County for schools, healthcare, senior services and public safety.

We have received information from the Oregon Department of Revenue for the 2003 tax year which indicates that you have filed your 2003 Oregon income tax return using a Multnomah County address. This would support our conclusion that you appear to be a Multnomah County resident subject to the County (ITAX).

We realize that for various valid reasons some taxpayers, who are not residents of the County, have utilized Multnomah County addresses to file Oregon returns or register their driver's licenses using Multnomah County addresses. We apologize for any inconvenience this letter may cause you if this is your situation.

However, while the vast majority of Multnomah County residents have filed and paid their 2003 Multnomah County income tax, many have not. It is not fair to those residents who have voluntarily complied with the tax to support basic services that others who are also responsible for the tax have not. Our matching program is the only way we have to ensure the fundamental fairness of this tax.

Important: If you are not a Multnomah County resident, please provide us with your primary residence address information, including when it became your primary residence and any other information that supports your residency. Upon receipt of this information, we may request some additional documentation to verify your residency. Please use the Reply section on the back to supply any explanation about your residency.

Important: If you are a Multnomah County resident please complete and file a return by **January 2, 2005**. The return should include penalty and interest calculations. If you submit your return and payment by January 2, 2005, you may also request in writing a penalty waiver, which the County will review. If you cannot pay in full by January 2, 2005, you may request a 6-month

payment plan. For your convenience enclosed is the 2003 ITAX return. A self-calculating form is also available on our Website, www.multcotax.org. This form can automatically compute penalties and interest. Rules regarding the calculation of penalties and interest are included with this package.

If we do not receive your completed tax return, payment (or payment plan request) by January 2, 2005 or supporting information if you are not a Multnomah County resident, we will compute a return based upon the information obtained from the Department of Revenue and send you a tax assessment that will include penalty and interest. The County will not consider a penalty waiver request in this case.

If you have any questions or need additional assistance please call 503-988-4829. Thank you for your prompt attention to this request.

Please complete the Reply section below and return to:
Multnomah County ITAX
PO Box 279
Portland, OR 97207-0279

Reply Information

Account Number(s) 26483599248 26483599257

- ☐ Attached is my tax return and payment
- ☐ Attached is my tax return and I am requesting a payment plan
- ☐ I am not a Multnomah County resident. *This information must be provided in writing.* I have included a written explanation of my residency during 2003 and have attached the following documentation:
- ☐ Property tax statement for permanent residence outside of Multnomah County.
 - ☐ Rental agreement for permanent residence outside of Multnomah County.
 - ☐ Utility bill (electric, water, gas, cell phone etc.) for permanent residence outside of Multnomah County.
 - ☐ Phone listing for permanent residence outside of Multnomah County.
 - ☐ Other *please describe* _____

Signed: _____
JAMES PHAM

Dated: _____

Signed: _____
MARYANA PHAM

Dated: _____

Multnomah County Personal Income Tax
ITAX Administrator
PO Box 279
Portland, OR 97207-0279
503-988-4829
www.multcotax.org



January 7, 2005

Initial Letter of Determination

You have been sent a letter asking you to respond by filing a 2003 Multnomah County income tax return or to explain why you are not responsible for paying the (Multnomah County Personal Income Tax (ITAX)). You have failed to send in a return or an explanation.

The Administrator has determined based on the available evidence that you are a County resident as defined in §11-605 and subject to the (ITAX) under §11-625.

You have 30 days from the date of this letter of determination to pay the assessed tax, penalty, and interest or to file a written protest. Please include a copy of this initial letter of determination with your protest, which should provide the facts and legal issues explaining why you are not responsible for the tax.

You may refer to "Your Right to Appeal" for information regarding the content of this protest and the appeals process or visit our website at www.multcotax.org or call (503) 988-4829 for any clarification.

Primary Account Number	26483599248	
Secondary Account Number	26483599257	
2003 Oregon taxable income (as reported by State of Oregon)		\$17,369.00
Income exemption		\$5,000.00
Multnomah adjusted income		\$12,369.00
Residency Fraction		1
Multnomah County Taxable Income		\$12,369.00
Tax Rate		1.25%
2003 Multnomah County Tax		\$155.00
Penalty		\$31.38
Interest		\$6.11
Total Prepayments and Withholdings		\$29.46
Total Determination of Amount Due/(Refund Due)		\$163.04

If you are in agreement with this letter of determination of total amount due, you should detach the payment coupon below and return with your payment to stop the accruing of additional interest. **If a refund is due, you may expect the check within 4-6 weeks.** If you choose to ignore this letter, you will be placed into our normal collection process.



DETACH AND RETURN WITH PAYMENT



MULTNOMAH COUNTY ITAX
PO BOX 279
PORTLAND, OR 97207-0279

ACCOUNT #	DUE DATE	PMT DUE
26483599248		
26483599257	2/6/05	\$163.04

*Please make your check payable to Multnomah County ITAX.
Please do not include any other correspondence with your payment.
Payments due on weekends or holidays must be received the previous business day.
Postmark is not receipt.*

DOR 2003
AMOUNT ENCLOSED
\$

JAMES PHAM & MARYANA PHAM
840 NE KILLINGSWORTH CT
PORTLAND OR 97211-3867

MULTNOMAH COUNTY ITAX
PO BOX 279
PORTLAND, OR 97207-0279