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359-2023

Communication

Request of Andrew Poorman to address Council regarding Department of Revenue and jurisdiction to tax and fine

Placed on File

A brief description of Communication: Department of Revenue trying to tax and fine outside their jurisdiction

Agenda Items

359 Communications in [May 10, 2023 Council Agenda](#)
(<https://www.portland.gov/council/agenda/2023/5/10>)

Placed on File

Requested Agenda Type

Communications

Date and Time Information

Requested Council Date

May 10, 2023

From: [Andy Poorman](#)
To: [Council Clerk – Testimony](#)
Subject: Andrew Poorman - Dept of Revenue attempting to tax outside jurisdiction
Date: Tuesday, May 9, 2023 8:32:48 PM
Attachments: [Authority to Tax Request Fed. Tax Pqs.pdf](#)
[Property locations in reference to Portland City Limits.pptx](#)

Portland City Council,

Attached are the documents sent to me by the City of Portland Department of Revenue. Please note that I have no business nor do I live in the city limits nor the county limits.

My issue is that they assume guilt before evidence based on incomplete data provided to them by the IRS and threaten fines for non-compliance. When asked for evidence they would not provide any, violating my 6th Amendment Right.

If I had been unable to reply within the arbitrary 45 day timeline I would have been fined for an offense I did not commit and then would have had to work to reverse the charges. As a retired military member, I experienced several deployments greater than this 45 day period.

I'm requesting the Department of Revenue immediately cease their practice of fining when they have no evidence of unpaid taxes.

Thank you,

Andy Poorman.

Sent from [Mail](#) for Windows

Date 3/3/2023

Business Name **ANDREW DAVID POORMAN**
Attn: **ANDREW DAVID POORMAN**
Street Address **10777 NW RAINMONT RD**
City, State, Zip **PORTLAND OR 97229-4874**

Re: City of Portland and Multnomah County Business Income Tax -
Taxing Authority and Right to Examine Tax Returns

Dear Andrew:

The Revenue Bureau has received your inquiry regarding the authority of the City of Portland to impose the business income tax as well as request federal and state income tax returns to verify income reported on the City/County combined report form.

The City of Portland is a home-rule municipal corporation, duly incorporated and existing in the State of Oregon. The City of Portland was first incorporated in 1851 by an act of the territorial legislature of Oregon. That incorporation was subsequently ratified by a grant of a new Charter by the State of Oregon in 1903. The City's home-rule charter was approved by the local electorate in 1913. Among the several specific powers granted to the City Council under the Charter is the authority to grant licenses with the object of raising revenue. As previously noted in correspondence sent to you by representatives in the City's Revenue Bureau, the City Council has exercised that authority by adopting a business license law for business activities within the City of Portland. See Portland City Code, Chapter 7.02. The Oregon Supreme Court has recognized the City of Portland's authority to impose a business license requirement in a variety of cases. For example, see *City of Portland v. Traynor*, 94 Or 418 (1919); *Safeway Stores v. Portland*, 149 Or 581 (1935); *Garbade and Boynton v. City of Portland*, 188 Or 158 (1950); see also *City of Portland v. Cook*, 170 Or App 245 (2000), *rev den*, 332 Or 56 (2001).

The Portland City Code Section 7.02.100 defines "doing business" as "engag[ing] in any activity in pursuit of profit or gain, including but not limited to, any transaction involving the holding, sale, rental or lease of property, the manufacture or sale of goods or the sale or rendering of services other than as an employee. Doing business includes activities carried on by a person through officers, agents or employees as well as activities carried on by a person on his or her own behalf." In this instance, the Revenue Bureau has identified **ANDREW DAVID POORMAN** as operating a business for profit within the City of Portland and/or Multnomah County.

In addition, the Portland City Code Section 7.02.260 states "The bureau may request information or examine any books, papers, records or memoranda, including state and federal income or excise tax returns, to ascertain the correctness of any license registration or tax return, or to make an estimate of any business tax". As a business with activity within the City of Portland and/or Multnomah County, you are required to submit the requested tax returns to verify your income.

As of today we have data showing you have been conducting business in our jurisdictions as of tax year 2014. Our office is hereby requesting you to file returns from tax year 2019 and 2020.

Sincerely,



Iana Spada (She/Her)
Revenue & Taxation Specialist V
Special Enforcement Team
City of Portland
OMF Bureau of Revenue and Financial Services
Revenue Bureau
d: (503) 865-2860
111 SW Columbia St, Ste#600
Portland, Oregon 97201
Tuesday-Friday 6:30am through 5:00pm
iana.spada@portlandoregon.gov

Called Jessica 3/3/2023
Sent email to below address same day



Office of Management and Finance
Bureau of Revenue and Financial Services

Ted Wheeler, Mayor
Michelle Kirby, Chief Financial Officer
Thomas W. Lannom, CFO, Revenue Director, Deputy CFO

Tyler Wallace, Manager
Revenue Division
111 SW Columbia Street, Suite 600
Portland, Oregon 97205-5840
FAX (503) 823-5152
TDO 711
www.portland.gov/revenue

Feb 24, 2023

Letter ID: L0981603328
Account ID: BZT-1422948352

ANDREW DAVID POORMAN
10777 NW RAINMONT RD
PORTLAND OR 97229-4874

RE: City of Portland Business License Tax and/or Multnomah County Business Income Tax

Notice of Doing Business

IMMEDIATE ACTION REQUIRED! FAILURE TO DO SO WILL RESULT IN PRESUMPTIVE FEES AND CIVIL PENALTIES BEING ASSESSED.

Our records show that you are doing business in the City of Portland and/or Multnomah County.

Doing business is defined as "...any activity in pursuit of profit or gain, including but not limited to, any transaction involving the holding, sale, rental or lease of property..." PCC 7.02.100(i); MCC § 12.100

Action Required:

Do one of the following:

- Visit Pro.Portland.gov to file all current and/or back tax returns and pay online. You may also mail all forms and payments to:
City of Portland Revenue Division
PO Box 8038
Portland OR 97207-8038

Note: You may qualify for a penalty waiver if you file all current and/or back year tax returns within 45 days of this letter.

- Send us a written explanation, along with a copy of this letter, if you:
 - Are not doing business in the City of Portland or Multnomah County, or
 - Already have a business tax account.

If you fail to comply with this request within 45 days of the date on this letter, you will be assessed a minimum of \$500 in presumptive taxes per jurisdiction per year of business activity, plus penalties and interest. Additionally, a Civil Penalty of up to \$500 may be assessed for each violation of the City of Portland or Multnomah County codes, and the debt may be referred to the City Attorney's Office for legal action or a private collection agency.

Please email RevBurBITenforcement@portlandoregon.gov to reach an account specialist to assist you in resolving this matter.

Have questions, need translation, or interpretation? Call (503) 823-5157 or send a secure message online at Pro.Portland.gov.

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City of Portland Business Tax Program – Multnomah County Business Income Tax Program
A Civil Penalty of \$500 may be assessed for each violation of the City of Portland or Multnomah County Codes.
You have 30 days to protest any division determination per PCC 7.02.290 and MCC 11.516.



Called Tessira 3/3/2023
Sent email to below address same day

CITY OF PORTLAND
Office of Management and Finance
Bureau of Revenue and Financial Services
Ted Wheeler, Mayor
Michelle Kirby, Chief Financial Officer
Thomas W. Lannom, CPFO, Revenue Director, Deputy CFO

Tyler Wallace, Manager
Revenue Division
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Portland, Oregon 97201-5840
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