

Schedule C

Business Tax Summary (Calendar-Year Filers)

Tax Type	Return Due Date	Minimum Tax	Who It Applies To	Tax Rate
Portland Business License Tax & Multnomah County Business Income Tax	April 15	\$200 (if it applies, Min threshold to be subject to tax \$50K Gross PDX, \$100K Gross Mult Co.)	Businesses operating in Portland & Multnomah County	4.6% (2% Mult Co and 2.6% PDX) after a 75% compensation allowance.
TriMet Transit Self-Employment Tax	April 15	None	Self-employed with net earnings in TriMet district	~0.8237% of net self-employment earnings
Oregon Corporate Activity Tax (CAT) (*most likely will not apply)	April 15	\$250 minimum	Businesses with > \$1M Oregon commercial activity	0.57% of Oregon commercial activity over \$1M
Federal taxes	April 15	None	All	
State Taxes	April 15	None	All	

Important Notes

- **April 15** – Federal and State Tax Returns due
- **April 15, June 15, September 15, December 15** – Quarterly estimates
- **October 15** – This is the final due date for tax returns that were filed with an extension.
- **Portland & Multnomah County taxes are separate** — businesses operating in both jurisdictions generally file and pay both.
Oregon Excise Tax minimum increases based on Oregon sales (can range from \$150 up to \$100,000).
- CAT is based on **gross commercial activity**, not net income.
- Extensions to file typically move the filing deadline to **October 15**, but **tax must still be paid by April 15** to avoid penalties.
- For **fiscal-year filers**, these taxes are generally due on the **15th day of the 4th month after the close of the tax year** (instead of April 15 for calendar-year filers), with estimated payments following the corresponding fiscal quarters.

Partnerships

Business Tax Summary (Calendar-Year Filers)

Tax Type	Return Due Date	Minimum Tax	Who It Applies To	Tax Rate
Portland Business License Tax & Multnomah County Business Income Tax	April 15	\$200 (if it applies, Min threshold to be subject to tax \$50K Gross PDX, \$100K Gross Mult Co.)	Businesses operating in Portland & Multnomah County	4.6% (2% Mult Co and 2.6% PDX) after a 75% compensation allowance.
TriMet Transit Self-Employment Tax	April 15	None	Self-employed with net earnings in TriMet district	~0.8237% of net self-employment earnings
Oregon Corporate Excise Tax	April 15	\$150 minimum (increases based on Oregon sales)	C-Corps & form(s) 1120-S, 1065 filers	6.6% up to \$1M taxable income; 7.6% over \$1M
Oregon Corporate Activity Tax (CAT) (*most likely will not apply)	April 15	\$250 minimum	Businesses with > \$1M Oregon commercial activity	0.57% of Oregon commercial activity over \$1M
Federal taxes	March 15	None	All	
State Taxes	March 15	None	All	

Important Notes

- **March 15** – Federal and State Tax Returns due
- **October 15** – This is the final due date for tax returns that were filed with an extension.
- **Portland & Multnomah County taxes are separate** — businesses operating in both jurisdictions generally file and pay both.
Oregon Excise Tax minimum increases based on Oregon sales (can range from \$150 up to \$100,000).
- CAT is based on **gross commercial activity**, not net income.
- Extensions to file typically move the filing deadline to **October 15**, but **tax must still be paid by April 15** to avoid penalties.
- For **fiscal-year filers**, these taxes are generally due on the **15th day of the 4th month after the close of the tax year** (instead of April 15 for calendar-year filers), with estimated payments following the corresponding fiscal quarters.

S Corps

Business Tax Summary (Calendar-Year Filers)

Tax Type	Return Due Date	Minimum Tax	Who It Applies To	Tax Rate
Portland Business License Tax & Multnomah County Business Income Tax	April 15	\$200 (if it applies, Min threshold to be subject to tax \$50K Gross PDX, \$100K Gross Mult Co.)	Businesses operating in Portland & Multnomah County	4.6% (2% Mult Co and 2.6% PDX) after a 75% compensation allowance
Oregon Corporate Excise Tax	April 15	\$150 minimum (increases based on Oregon sales)	C-Corps & form(s) 1120-S, 1065 filers	6.6% up to \$1M taxable income; 7.6% over \$1M
Oregon Corporate Activity Tax (CAT) (*most likely will not apply)	April 15	\$250 minimum	Businesses with > \$1M Oregon commercial activity	0.57% of Oregon commercial activity over \$1M
Federal taxes	March 15	None	All	
State Taxes	March 15	None	All	

Important Notes

- **March 15**– Federal and State Tax Returns due
- **Extension:** Available if a federal or Oregon extension is filed; extended due date is September 15, 2026.
- **October 15** – This is the final due date for tax returns that were filed with an extension.
- **Portland & Multnomah County taxes are separate** — businesses operating in both jurisdictions generally file and pay both.
Oregon Excise Tax minimum increases based on Oregon sales (can range from \$150 up to \$100,000).
- CAT is based on **gross commercial activity**, not net income.
- Extensions to file typically move the filing deadline to **October 15**, but **tax must still be paid by April 15** to avoid penalties.
- For **fiscal-year filers**, these taxes are generally due on the **15th day of the 4th month after the close of the tax year** (instead of April 15 for calendar-year filers), with estimated payments following the corresponding fiscal quarters.

C Corps

Business Tax Summary (Calendar-Year Filers)

Tax Type	Return Due Date	Minimum Tax	Who It Applies To	Tax Rate
Portland Business License Tax & Multnomah County Business Income Tax	April 15	\$200 (if it applies, Min threshold to be subject to tax \$50K Gross PDX, \$100K Gross Mult Co.)	Businesses operating in Portland & Multnomah County	4.6% (2% Mult Co and 2.6% PDX) after a 75% compensation allowance
Oregon Corporate Excise Tax	May 15th	\$150 minimum (increases based on Oregon sales)	C-Corps & form(s) 1120-S, 1065 filers	6.6% up to \$1M taxable income; 7.6% over \$1M
Oregon Corporate Activity Tax (CAT) (*most likely will not apply)	April 15	\$250 minimum	Businesses with > \$1M Oregon commercial activity	0.57% of Oregon commercial activity over \$1M
Federal taxes	April 15	None	All	
State Taxes	April 15	None		

Important Notes

C-Corporations (Form 1120)

- **April 15** – Federal and State Tax Returns due
- **October 15** – This is the final due date for tax returns that were filed with an extension.
- **Portland & Multnomah County taxes are separate** — businesses operating in both jurisdictions generally file and pay both.
Oregon Excise Tax minimum increases based on Oregon sales (can range from \$150 up to \$100,000).
- CAT is based on **gross commercial activity**, not net income.
- Extensions to file typically move the filing deadline to **October 15**, but **tax must still be paid by April 15** to avoid penalties.
- For **fiscal-year filers**, these taxes are generally due on the **15th day of the 4th month after the close of the tax year** (instead of April 15 for calendar-year filers), with estimated payments following the corresponding fiscal quarters.