



**City of Eugene**  
**SELF-EMPLOYMENT TAX**  
**Annual Return**

**Form EUG-SE**  
**2022**

First name and middle initial	Last name	Social Security No. (SSN)	
Business or Partnership name (if a partnership filing)		Federal Employer Identification No. (FEIN)	
Contact name (if partnership filing)	Phone number	MUNIRevs account number	
Mailing Address	City	State	ZIP code
Email address (for notifications)			

Check applicable boxes:

- |   |  |
|---|--|
| <input type="checkbox"/> Oregon or federal extension filed                      | <input type="checkbox"/> Name or address has changed         |
| <input type="checkbox"/> Amended return   | <input type="checkbox"/> Final return, no longer in business |
| <input type="checkbox"/> Fiscal year filer. Fiscal year end date ____/____/____ |  |

NOTE: If you had an annual average employment of two employees or less, you may be eligible for a reduced tax rate. See page 2 for more information. If you qualify for the reduced rate, check this box and complete the reduced tax worksheet on page 2.....

1. Self-employment earnings from federal Schedule SE or Partnership Form 1065.....	1. \$
2. Less \$400 exclusion per taxpayer.....	2. \$
3. Net earnings subject to Community Safety Payroll Tax. Line 1 minus line 2.....	3. \$
4. If you or the partnership had an annual average employment of two or less employees, see page 2. Otherwise, multiply line 3 by 0.0021.....	4. \$
5. Prepayments.....	5. \$
6. Tax to pay. If line 4 is more than line 5, you have tax to pay. Line 4 minus line 5.....	6. \$
7. Penalty and interest for filing or paying late ( <i>see Instructions</i> ).....	7. \$
8. Total amount due. Line 6 plus line 7.....	8. \$
9. Overpayment. If line 5 is more than line 4, you overpaid. Line 5 minus line 4.....	9. \$

Check this box if you have an overpayment. A refund will automatically be issued by the City .....

Include your payment and payment voucher with this return.

Under penalty of false swearing, I declare that the information in the return is true, correct, and complete.

Print name	Signature	Date
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Paid preparer use only

Print preparer's name	Preparer's signature	Date	
Firm name	Preparer license number	Phone number	
Preparer address	City	State	ZIP code

Mail return with payment to:  
 City of Eugene  
 PO Box 10087  
 Eugene OR 97440



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Annual Tax Return**

**2022**

**Reduced tax rate**

If you had annual average employment of two employees or less, you may be eligible for a reduced tax rate on up to \$100,000 in net self-employment earnings. Complete both Sections A and B below and include this page with the Form EUG-SE if applying the reduced tax rate.

**Section A - Average annual employment.** Enter the employee count for each month. Include all full-time, part-time, temporary and seasonal employees.

Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

Total:  divided by 12 =  Round to two decimal places. This is your *average annual employment*.

If your average annual employment is two (2.00) employees or less, you qualify for the reduced tax rate. Complete the following worksheet to calculate your tax.

**Section B - Reduced tax rate worksheet.**

*Important* - Use this worksheet only if you had an average annual employment of two employees or less. If you qualify for the reduced tax rate, check the box on page 1 and complete lines 1, 2, and 3 of the Form EUG-SE before completing this worksheet.

1. Enter net earnings from self-employment from line 3 of page 1.	1.	\$	
2. Total net earnings from self-employment subject to the reduced rate.	2.	\$	100,000.00
3. Is line 2 more than line 1?			
a. If yes, then multiply line 1 by 0.0015, enter on line 4 of page 1, and STOP. Complete the rest of Form EUG-SE.	3a.	\$	
b. If no, line 1 minus line 2.	3b.	\$	
4. Multiply line 3b by 0.0021	4.	\$	
5. Tax on first \$100,000 of self-employment earnings	5.	\$	150.00
6. Add lines 4 and 5 enter the total on line 4 of page 1. Complete the rest of Form EUG-SE.	6.	\$	