

**CITY OF SALEM DOWNTOWN PARKING DISTRICT TAX ASSESSMENT
ADJUSTMENT FOR PARTIAL YEAR OF OPERATION NEW BUSINESS FORM C**

BUSINESS NAME _____

1. Enter the date your business was established in Salem's Downtown Parking District _____
2. Determine the partial year adjustment percentage: Steps 2a through 2c below calculate the partial year adjustment percentage: Number of tax-exempt days divided by 365 times 100 equals percent of the year the business was tax exempt.
 - a. Count the days starting from July 1, 2023 to one day PRIOR to the date entered on Line 1 above. This is the number of tax-exempt days. _____
 - b. Divide the number of tax-exempt days on Line 2a by 365: Line 2a ÷ 365 = _____
 - c. Multiply line 2b by 100 (this is the partial year adjustment percentage) = _____ %
3. Enter the Annual Tax Due from Line 12, Form A (this is the full-year tax due) _____
4. Multiply Line 2c above (partial year adjustment) by Line 3 (Full-year tax). This is a DEDUCTION from your basic/full-year tax, and should be entered on Line 13 of the Downtown Parking District Tax Statement Form A. \$ _____

PLEASE COMPLETE THE FOLLOWING

CONTACT NAME: _____

MAILING ADDRESS: _____
If different than business address on Statement Form A

PHONE NUMBER: _____

EMAIL (optional): _____

I declare, under penalty of making a false statement, to the best of my knowledge and belief, the statements herein are correct and true.

SIGNED: _____ TITLE: _____ DATE: _____

NOTE: Effective July 1, 1979 tax credits for partial year of operation are to be pro-rated on a daily basis.

This form must be signed. Please return one copy to:
Financial Services Administrator, City of Salem, 555 Liberty Street SE, Room 230, Salem, Oregon 97301