

2022 Schedule OR-TSE-AP

Oregon Transit Self-employment Tax Apportionment

Oregon Department of Revenue

Page 1 of 2 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Check one:

TriMet District (TM) **Lane Transit District (LTD)**

Filer first name (if individual filing) Initial Last name

Partnership name (if filer is a partnership)

Social Security number (SSN) Federal employer identification number (FEIN) (partnership filing only)

____-____-____ ____-_____

Note: Don't use this schedule if all of your business activities are in the transit district.

Schedule OR-AP-1

Standard Apportionment Method Sales Factor Only

1. **Sales factor.** Sales and other self-employment income 1a.

Total within the district

____, ____ , ____ , ____ . 0 0

Total in and out of the district

____, ____ , ____ , ____ . 0 0

1b. Percent within the district $[(1a) \div (1b)] \times 100$ (not less than zero)

____ . _____ %

1c. **Apportionment percent.** Round to 4 decimal places and enter on line 2 of Form OR-TM or Form OR-LTD 1c.

Schedule OR-AP-2

Alternative Apportionment Method Double-weighted Sales Factor

The alternative apportionment method (double-weighted sales factor formula) election may only be used for utility and telecommunications taxpayers. Taxpayers primarily engaged in utilities or telecommunications may elect to apportion business income using the double-weighted sales factor provided in ORS 314.650 (1999 edition).

Check the box on Form OR-TM or Form OR-LTD if making this election. All others use the standard apportionment method above.

1. Total owned and rented property 1a.

Total within the district

____, ____ , ____ , ____ . 0 0

Total in and out of the district

____, ____ , ____ , ____ . 0 0

1b. Percent within the district $[(1a) \div (1b)] \times 100$ (not less than zero)

____ . _____ %

1c.

2. Total wages and salaries.....2a. Total within the district
 , , , . 0 0

2b. Total in and out of the district
 , , , . 0 0

2c. Percent within the district $[(2a) \div (2b)] \times 100$ (not less than zero)
 . %

3. Total sales and other receipts3a. Total within the district
 , , , . 0 0

3b. Total in and out of the district
 , , , . 0 0

3c. Percent within the district $[(3a) \div (3b)] \times 100$ (not less than zero)
 . %

4. Total sales and other receipts (same as line 3 above)4a. Total within the district
 , , , . 0 0

4b. Total in and out of the district
 , , , . 0 0

4c. Percent within the district $[(4a) \div (4b)] \times 100$ (not less than zero)
 . %

5. **Total percent.** Add lines 1c, 2c, 3c, and 4c.....5. . %

6. Number of factors with a positive number on lines 1b, 2b, 3b,
and 4b above6.

7. **Alternative apportionment percentage.** Divide line 5 by line 6;
round to 4 decimal places, enter result here and on line 2 of
Form OR-TM or Form OR-LTD7. . %

Include your completed Schedule OR-TSE-AP with your transit return.