

## What if I conduct business both inside and outside the district?

You may use an apportionment formula that is calculated by completing Schedule OR-TSE-AP and including it with your transit self-employment tax return.

## Am I required to make estimated payments?

No. File and pay your taxes by the due date of the return to avoid any penalty and interest.

## When is the return due?

Your transit self-employment tax return is generally due the same day as your federal and Oregon individual income tax returns. For most taxpayers, this is April 15. Fiscal year returns are due on the 15th day of the fourth month after the end of the fiscal year. When the due date falls on a Saturday, Sunday, or legal holiday, the due date is the next business day.

## Can I get an extension to file my return?

If you get an extension to file your federal or Oregon individual income tax return, it will also extend your time to file your transit self-employment tax return. You will need to check the extension box on the transit return and keep the extension form with your records. **Don't include the extension with your return.**

However, more time to file doesn't mean more time to pay. Include a check and payment voucher, Form OR-TM-V or OR-LTD-V, and mail by the original due date of the return. Don't staple the check to the payment voucher.

## Can I file my return electronically?

Yes. For more information about e-filing, paying online, and account status, visit [www.oregon.gov/dor](http://www.oregon.gov/dor).

## What are the tax rates?

	2017	2016	2015	2014
TriMet	.007437	.007337	0.007237	0.007237
LTD	.0072	0.0071	0.007	0.007

## Contact us

For more information on this program, call (503) 378-4988 or 1 (800) 356-4222 (toll-free from an Oregon prefix), or email [tse.help.dor@oregon.gov](mailto:tse.help.dor@oregon.gov).

Forms are available at [www.oregon.gov/dor](http://www.oregon.gov/dor).

## Payroll transit tax

All employers who pay wages for services performed in these districts must pay a transit payroll tax. This tax is imposed directly on the employer, who must register and file with us.

Download forms at [www.oregon.gov/dor](http://www.oregon.gov/dor) or call (503) 945-8091 to order.

## Taxpayer assistance

### Do you have questions or need help?

[www.oregon.gov/dor](http://www.oregon.gov/dor)  
(503) 378-4988 or 1 (800) 356-4222  
[questions.dor@oregon.gov](mailto:questions.dor@oregon.gov)

Contact us for ADA accommodations or assistance in other languages.

## A guide to TriMet and Lane Transit self-employment taxes

# Oregon Transit Self-employment Taxes

## Should I file?



## Transit district taxes

We collect self-employment taxes owed to TriMet Transportation District (TriMet) and Lane Transit District (LTD). This tax is applied to the self-employment earnings of taxpayers doing business or providing services from a location within the transit districts.

### Who must file and pay?

**Individuals.** If you have self-employment earnings from business or service activities carried on in the TriMet or LTD districts, you may owe this tax. This includes independent contractors and subcontractors, truck drivers, consultants, writers, internet sales, farmers, doctors, dentists, and real estate salespeople. This list isn't all-inclusive.



Use this list to determine if you have self-employment earnings in the Eugene-Springfield urban and rural areas served by LTD. Some ZIP codes may not coincide with the district boundaries. For more information on LTD boundaries, call (541) 682-6100 or visit [www.ltd.org/business-center](http://www.ltd.org/business-center).

97401	97440
97402	97448
97403	97452
97404	97455
97405	97475
97408	97477
97413	97478
97424	97482
97426	97487
97431	97488
97437	97489
97438	

**Partnerships.** Individual members of a partnership are subject to the tax. The partnership may file one transit self-employment tax return and pay the tax for its individual members.

**Exemptions.** The following aren't subject to this tax.

- **Ministers:** Applies only to income for religious services. Income for independent contract services (weddings, funerals, etc.) is subject to this tax.
- **Insurance agents:** Applies only to insurance related income. Non-insurance related activities (consulting, investment advice, etc.) are subject to this tax.
- **C and S corporation distributions:** C and S corporations may owe transit payroll tax. For more information, call (503) 945-8091.



Use this list to determine if you have self-employment earnings in the Portland Metropolitan area, which includes parts of Multnomah, Washington, and Clackamas counties. Some ZIP codes may not

### ZIP codes completely in TriMet District

97003	97205	97223
97005	97206	97225
97006	97209	97227
97008	97210	97229
97024	97211	97230
97027	97212	97232
97030	97213	97233
97034	97214	97236
97035	97215	97239
97036	97216	97256
97068	97217	97258
97077	97218	97266
97201	97219	97267
97202	97220	
97203	97221	
97204	97222	

## How do I determine self-employment income?

**Individuals.** Fill in your net self-employed earnings from federal Schedule SE, section A, line 3, or section B, line 3.

If you list more than one business within the same transit district on federal Schedule SE, only include those businesses doing business or providing services in the same district. You may use a business with a net loss to offset a business with net earnings within the same transit district.

**Partnerships.** Fill in the net earnings from federal Partnership Form 1065. Don't include Oregon modifications.

coincide with district boundaries. For information on TriMet boundaries, call (503) 962-6466 or visit [www.trimet.org/taxinfo](http://www.trimet.org/taxinfo).

### ZIP codes partially in TriMet District

97007	97060	97113
97009	97062	97116
97015	97070	97123
97019	97078	97124
97022	97080	97140
97023	97086	97224
97045	97089	97231

### PO box ZIP codes completely in TriMet District

97075	97268	97291
97076	97269	97292
97207	97280	97293
97208	97281	97294
97228	97282	97296
97238	97283	97298
97240	97286	
97242	97290	