

2019 Schedule OR-TSE-AP

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(Rev. 08-02-19, ver. 01)

Oregon Department of Revenue



Office use only

Oregon Transit Self-Employment Tax Apportionment

Submit original form—do not submit photocopy.

Check one: **TriMet District (TM)** **Lane Transit District (LTD)**

Filer first name—if individual	Initial	Last name	Social Security number (SSN)
Filer name—if partnership			Federal employer identification number (FEIN) (partnership filing only)

NOTE: Do not use this schedule if ALL of your business activities are in the transit district.

**Schedule OR-AP-1
Standard Apportionment Method Sales Factor Only**

(A) Total within the district	(B) Total in and out of the district	(C) Percent within district [(A) ÷ (B)] × 100 (not less than zero)
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1. Sales factor ● 1. ● ● %
Sales and other self-employment income

2. Apportionment percent (round to 4 decimal places).
Enter result from 1(C) here and on line 2 of Form OR-TM or Form OR-LTD ● 2. %

**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.

(A) Total within the district	(B) Total in and out of the district	(C) Percent within district [(A) ÷ (B)] × 100 (not less than zero)
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1. Total owned and rented property ● 1. ● ● %
 2. Total wages and salaries ● 2. ● ● %
 3. Total sales and other receipts ● 3. ● ● %
 4. Total sales and other receipts ● 4. ● ● %
 (same as line 3 above)
 5. Total percent (add lines C1–C4 above) ● 5. %
 6. Number of factors with a positive number in column B ● 6. %
 7. Alternative apportionment percentage (divide line 5 by line 6; enter result on line 2 of Form OR-TM or Form OR-LTD, round to 4 decimal places) ● 7. %

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