

# 2020 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
<input type="text"/>	<input type="text"/>	<input type="text"/>

Partnership name (if filer is a partnership)

Social Security number (SSN)	Federal employer identification number (FEIN) (partnership filing only)
<input type="text"/>	<input type="text"/>

**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	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Total in and out of the district	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Percent within district [(a) ÷ (b)] × 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.

<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	%
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## 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	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Total in and out of the district	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
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Percent within district [(a) ÷ (b)] × 100 (not less than zero)

1c.	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	%
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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 district  $[(a) \div (b)] \times 100$  (not less than zero)  
 .   %

3. Total sales and other receipts .....3a. Total within the district  
 ,  ,  ,  .  0  0

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

3c. Percent within district  $[(a) \div (b)] \times 100$  (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 district  $[(a) \div (b)] \times 100$  (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 above .....6.

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-LTD .....7.  .    %

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