



Tri-County Metropolitan Transportation District • 2001 SELF-EMPLOYMENT TAX

For office use only
Date received
Payment
1 2 3

Individuals: Fiscal Year Beginning: Mo / Day / Year 01 Fiscal Year Ending: Mo / Day / Year

If you have previously filed a return, indicate if: Name change Address change

Last name (if an individual filing) First name and initial Social Security number (SSN)
Partnership name (if a partnership filing) Federal employer identification number
Mailing address Business identification number
City State ZIP Code County Telephone number
Did you file Form TM for 2000? Yes No (if No, give reason)
An extension has been filed This is an amended return

Attach payment here
1. Total self-employment earnings from federal Schedule SE. See instructions
2. Apportionment percentage. From line 3d, column C or line 6 of worksheet on back. Not less than -0- or more than 100%. If all your business activity is within the Tri-Met District, fill in 100%
3. Net self-employment earnings. Multiply line 1 by line 2
4. Less: Exclusion. Not more than \$400 per taxpayer. Each taxpayer's exclusion is the lesser of the taxpayer's self-employment earnings or \$400
5. Net earnings from self-employment subject to transit district tax. Line 3 minus line 4
6. Tax on self-employment earnings within the Tri-Met District. Multiply the amount on line 5 by 0.006195
7. Prepayments
8. TAX-TO-PAY. Is line 6 more than line 7? If so, line 6 minus line 7
9. Penalty and interest. For filing or paying late. See instructions
10. Total amount due. Line 8 plus line 9.
11. REFUND. Is line 7 more than line 6? If so, line 7 minus line 6

Individuals: Attach a copy of federal Schedule SE. If a partnership return for a separate business also is being filed for you, fill in the partnership name and federal employer ID number below:

Partnership name Federal employer ID number

Partnerships: Attach a schedule listing each partner's name, Social Security number, partnership earnings, and exclusion.

Under penalties for false swearing, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

SIGN HERE -> Your signature Date
Signature of preparer other than taxpayer License No.
Address

Make check or money order payable to: Oregon Department of Revenue

Mail your return to: TMSE Oregon Department of Revenue PO Box 14003 Salem OR 97309-2502

## APPORTIONMENT WORKSHEET

Do not fill in this schedule if all your business activities are within the transit district. **Note:** If you use the sales factor only, skip lines 1 and 2 of this worksheet. Complete line 3 and fill in the percentage from line 3d, column C, on line 2 of the front of the form.

	(A) Total within the district	(B) Total in and out of the district	(C) Percent within the district (A) ÷ (B)
<b>1. Property Factor</b> Value of real and tangible personal property used in the business (owned, at average value; rented, at capitalized value)			
a. Owned property (at original cost; see instructions below):			
Inventories .....			
Buildings and other depreciable assets .....			
Land .....			
Other assets (describe) _____			
Less: construction in progress .....	(            )	(            )	
Total of section a .....			
b. Rented property (capitalize at 8 times the rental paid) ....			
c. Total owned and rented property .....			%
<b>2. Payroll Factor</b> Wages, salaries, commissions, and other compensation to employees .....			%
<b>3. Sales Factor</b>			
a. Sales delivered or shipped to purchasers in the district:			
(1) Shipped from outside the district .....			
(2) Shipped from inside the district .....			
b. Sales shipped from the district to:			
(1) The United States government [see ORS 314.665(3) for exception] .....			
(2) Purchasers in a state or country where business income is not taxable (e.g., under Public Law 86-272) .....			
c. Other business receipts .....			
d. Total sales and other business receipts .....			%
4. Sales factor (same as line 3d) .....			%
5. Total percent (add items 1c, 2, 3d, and 4, within column C) .....			%
6. Average percent [Divide line 5 by the number of factors in column B (see below). Fill in here and on line 2 on the front of this form.] .....			% _ _ _ _ _

If some of your business activity is carried on outside the transit district, you may use one of two methods to figure your apportionment percentage.

1. Use the entire three-factor formula (above) to find the average percentage, **or**
2. Use the sales factor only.

If you use method 1, you must count the sales factor twice.

Do **not** count any factor with a zero in column B. For example, if you have only sales and payroll in column B, divide the amount on line 5 by three.

If you choose to use method 2, you must continue to use it in future years, unless the Department of Revenue allows you to change it.

**PROPERTY FACTOR:**

- a. Owned property is valued at original cost. Show the average value during the taxable year of real and tangible personal property used in the business. This is the average of property values at the beginning and the end of the tax period. An average of the monthly values may be required if a more reasonable value results.
- b. Rented property is valued at eight times the annual rent you pay. The annual rent paid must be reduced by nonbusiness subrentals.

Each item of owned or rented business property should be entered in column B. Business property within the district is entered in column A.

**PAYROLL FACTOR:** Compensation to employees for services performed must be included in the payroll factor. Payroll is assigned to the district if:

1. The services are performed entirely inside the district; **or**
2. The services are performed both in and out of the district, but those services performed outside are only incidental; **or**
3. Some of the services are performed in the district and, (a) the base of operation or control is located in the district or, (b) the base of operation or control is not in this state or in any state where the employee's services are performed, but the employee's residence is in the district.

**SALES FACTOR:** The sales factor is the percentage that sales or other business gross receipts within the district compare to sales or other business gross receipts everywhere for the taxable year. Other business gross receipts are any items other than sales of tangible personal property.

Sales of tangible personal property are assigned to the district if:

1. The property is shipped or delivered to a purchaser in the district; **or**
2. The property is shipped from a warehouse or other place of storage in the district; and (a) the purchaser is the U.S. government or, (b) the business income is not taxable outside the district or in the state of the purchaser. See ORS 314.665(3) for exceptions.

Amounts received for services should be entered on line 3(c), along with other business gross receipts. Charges for services are included in the district to the extent the services are performed in the district.

Gross receipts from the sale, exchange, or redemption of intangible assets cannot be included in the sales factor if not derived from your primary business activity. If the resulting gains are business income, the net gains attributable to these sales should be included in the sales factor.