

Canby Area Transit Self-Employment Tax Apportionment Worksheet

Filer Name – Individual or Partnership

SSN or FEIN

**Note: Do not use this worksheet if ALL of your business activities are in the CAT local transit area.
Include your completed Apportionment Worksheet when your transit return is filed.**

Standard Apportionment Method Sales Factor Only

	(A) Total within the CAT local transit area	(B) Total in and out of the CAT local transit area	(C) Percent within the CAT local transit area [(A) ÷ (B)] x 100 (not less than zero)
1. Sales Factor Sales and other business gross receipts	1.	1.	1. %
2. Total net earning Enter total from all sources.....			2.
3. Net earnings apportioned to Canby (multiply 1C x line 2) Enter result from 3 on line 1 of your CAT Self-Employment tax return.....			3.

Alternative Apportionment Method Double-Weighted Sales Factor

The alternative apportionment method *double-weighted sales factor formula* is 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 your CAT Self-Employment Tax return if making this election. All others use the standard apportionment method above.

	(A) Total within the CAT local transit area	(B) Total in and out of the CAT local transit area	(C) Percent within the CAT local transit area [(A) ÷ (B)] x 100 (not less than zero)
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 (same as line 3 above).....	4.		
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)			7.
8. Total net earning Enter total from all sources			8.
9. Net earnings apportioned to Canby (multiply line 7 x line 8) and enter result on line 1 of your CAT Self-Employment tax return			9.