



## CAT Self-Employment Tax Form Instructions

**Taxpayer Name:** Last and first name of the taxpayer

**Transit Tax Account Number:** This is the same number as your City business license. If you do not have a City business license please call 503-266-0687 to receive a transit tax account number.

**Business or Partnership Name:** Name of the business or partnership

**Federal Tax ID:** The business federal tax ID number (this will be an EIN, TIN, or SSN depending on the type of business)

**Mailing Address:** Mailing address of the business

**Email Address:** Email address for correspondence related to CAT

**Due Date:** All self-employment returns are due by April 15<sup>th</sup>.

If a Federal extension is being filed, an estimated return and payment must also be filed with CAT. Check the box if this is an estimated return.

If this is an amended return of a previously estimated or incorrect filing, check the box

### Line 1. Self-Employment Earnings.

**Individuals:** Fill in the net earnings from the federal Schedule SE. If earnings are from multiple transit districts, include only the earnings apportioned to the CAT district.

**Partnerships:** Fill in the net earnings from federal Partnership Form 1065. If earnings are from multiple transit districts, include only the earnings apportioned to the CAT district.

**Line 2. Exclusion.** The exclusion is the lesser of the taxpayer's self-employment earnings (line1), or \$400.

**Line 3. Taxable Earnings.** Sum of lines 1 and 2

**Line 5. Tax Due.** Multiply line 3 by line 4.

**Line 6. Penalty 1.** If the payment is past the due date on the return, multiply line 5 by 0.10.

**Line 7. Penalty 2.** If the payment is past due by more than 30 days, multiply line 5 by 0.15.

**Line 8. Interest.** If the payment is past the due date on the return, multiply line 5 by 0.18 then divide by 365 and multiply by the number of days the payment is late.

**Use this worksheet if some of your business activities are carried on outside of the Canby Area Transit (CAT) Tax District.**

	(A) Total within the CAT District	(B) Total in <u>and</u> out of the CAT District	(C) Percent within the CAT District (A) / (B) = (C)
1. <b>Sales and other business gross receipts</b>	1.	1.	1.
2. <b>Total net earnings</b> Enter total from all sources			2.
3. <b>Net earnings apportioned to Canby</b> Enter result on line 1 - Total Net Earnings from Self-Employment on the front of this form			3.