



FORM
SCTD

SELF-EMPLOYMENT TAX

2025

For calendar year 2025 or fiscal year ending

For individual, business, and partnership filings.

Table with 4 columns: Ck #, Tax, P & I, Payment. Sub-headers: Date received, Penalty date.

Main form section with fields for Business name, Last name, first name and initial, Social Security number, Partnership name, Federal employer ID #, Mailing address, Telephone number, City, State, ZIP Code, County, and checkboxes for filing status and sales/services.

Table with 8 rows for calculations: Total self-employment earnings, Apportionment percentage, Net self-employment earnings, Less: Exclusion, Net earnings from self-employment, Tax on self-employment earnings, Penalty and interest, Total amount due.

PARTNERSHIPS Attach a schedule listing the name, Social Security number, partnership earnings and exclusion of each partner.
INDIVIDUALS Attach a copy of federal Schedule SE. Is a partnership return also being filed for you? If so, fill in the partnership name and federal employer ID number below:

Partnership name Federal employer ID number

Declaration section: Under penalties for false swearing, I declare that I have examined this return... Signature of preparer other than taxpayer License No. Your signature Date Address

Make check or money order payable to: South Clackamas Transportation District
Mail your return to: South Clackamas Transportation District P.O. Box 517 Molalla, OR 97038

APPORTIONMENT WORKSHEET

Don't fill in this schedule if all your business activities are within the South Clackamas Transportation District

1. I elect to use a factor of .75 (75%) and I have attached proof of earnings from activities outside of the district. Yes No %

NOTE: If you elect to use this option, do not complete the balance of the worksheet. Fill in the percentage from line 1 above (75%), on line 2 on the front of the form.

2. Sales

- 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.....
- c. Other business gross receipts.....

Total within the district (A)	Total in and out of the district (B)	Percent within the district (A) ÷ (B)
\$		
\$		
\$		
\$		
\$		
\$		%

Total sales and other business gross receipts.....
NOTE: If you are using the four factor formula, you must add this percentage in twice.

3. Payroll

Wages, salaries, commissions and other compensation to employees.....

\$		%
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4. Property

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).....

Total of sections a. and b. above.....

5. **Total percent** (sum of percentages figured in lines 2, 3 and 4 above, adding in line 2 twice) %

6. **Average percent** (Divide line 5 by the number of factors - see below)

Fill in here and on line 2 on the front of this form.

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 both in and out of the district but those services 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 the district but the employee's residence is in the district.

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 sub-rentals.

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

Is some of your business activity carried on outside the South Clackamas Transportation District? Then you may use one of two methods to figure your apportionment factor.

1. Use the single factor of .75 or 75% pursuant to section 8 from Ordinance No. 99-1 (see page 1 of instructions); **or**
2. Use the Four-factor formula (lines 2 to 6 above) to find the average percentage. If you use this factor formula, you must count the sales factor twice.

Note: If using option 2, don't 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 factors.

SALES FACTOR: The sales factor is the percentage that sales, charges for services, or other business gross receipts within the district bear to those everywhere for the taxable year. Other business gross receipts are any items other than sales of tangible personal property. Amounts received for services should be entered on line 2c along with other business gross receipts. Charges for services are district sales to the extent the services are performed in the district.

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 in state or country of the purchaser. (See ORS 314.665 (3) for exceptions.)

South Clackamas Transportation District (SCTD)

How To File

Complete Form SCTD, the return for the South Clackamas Transportation District self-employment tax.

Attach your payment as shown on the front of the form. Make your check payable to the South Clackamas Transportation District. Mail to:

**South Clackamas Transportation District
PO Box 517
Molalla, OR 97038**

Important: Do not combine your SCTD self-employment tax payment with any other tax payments being made. Do not attach your SCTD self-employment tax return to your income tax or any other form.

Can I File a joint return?

No. Each taxpayer having self-employment earnings must file a separate Form SCTD. That's true even if you and your spouse filed a joint federal income tax return. The only exception is a partnership filing for all partners. Both spouses could be members of the same partnership.

When To File

Your 2025 Form SCTD return is due April 30! When the 30th falls on a Saturday or Sunday, the due date will be the following Monday.

Extensions

If you get an extension to file your federal or Oregon individual income tax return, it also covers your SCTD self-employment tax return. Attach a copy of the federal extension to the back of your completed Form SCTD when you file.

However, more time to file doesn't mean more time to pay. If you file an extension, make your payment by the original due date of the return. Fill out the name and address section of Form SCTD and write "TENTATIVE" across the top. Be sure to use the same name and Social Security number or federal employer ID number that you will use on your return when you file. Attach your payment to the front of the form.

Be sure to file your SCTD self-employment tax return within the extension period.

See the 2025 Oregon individual income tax return instructions for full-year residents for more information on extensions.

Partnership Election

A partnership may file and pay the SCTD tax for all the individual partners. Use the partnership's earnings shown on the federal Form 1065 to figure the tax. Do **not** make Oregon modifications to the partnership's earnings. Partners may have different tax years than the partnership. If so, net earnings from self-employment may have to be computed from amounts from different partnership years.

The Form SCTD is due by April 30 for calendar year partnerships. Fiscal year partnerships should file by the last day in April following the year in which the fiscal year ends.

Example: A partnership has a tax year ending August 31, 2025, and its partners use calendar tax years. The partnership must pay by April 30, 2026 the tax due from the partners net self-employment earnings from the partnership for its tax year ending August 31, 2025.

Partnerships must attach a schedule listing the following information for each partner:

- Name.
- Social Security number.
- Share of partnership income.
- Individual exclusion.

Is your partnership filing a return for all partners? If so, you do not have to file Form SCTD unless you have net self-employment earnings from sources other than the partnership. Report only these additional net self-employment earnings on your Form SCTD.

Fill in your name, address, telephone number and Social Security number. Fill in your federal employer ID number, if you have one. Fill in the name of your business.

OR

If a partnership, fill in the partnership name, address, telephone number and federal ID number.

You must provide a federal employer ID number or Social Security number for each partner. Your return cannot be processed without this information.

The request for your Social Security number(s) is authorized by Section 405, Title 42, United States Code. You must give us this information. It will be used to establish your identity.

If you did not file Form SCTD/se for any tax year you must state the reason.

Section 8 of Ordinance No. 99-1

"Individuals having net earnings from self-employment from activity both within and without the district taxable by the State of Oregon are required to allocate and apportion the net earnings to the district in the manner required for allocation and apportionment of income under ORS 314.280 and 314.605 to 314.675. An individual providing proof of earnings from self-employment activities outside of the district has the option of apportioning the net earnings based on the single factor of .75, meaning the 75% of an individual's net earnings shall be subject to tax."

Line Instructions Form SCTD

Instructions are for lines not fully explained on the form.

1. Self-Employment Income. Fill in the amount from federal Schedule SE, Section A, line 3, or Section B, line 3. If you have separate business activities, compute the South Clackamas Transportation District self-employment tax separately for each business. If you have self-employment earnings (or losses) from a separate business operated wholly outside of the South Clackamas Transportation District, do not include those earnings (or losses) on line 1 of Form SCTD.

You do not need to make Oregon changes or modifications to federal income on Form SCTD. Your earnings that are subject to SCTD self-employment tax will usually be the same as the earnings you report on Section A, line 3, or Section B, line 3, of federal Schedule SE.

Exception: Did you receive partnership income? If so, did the partnership file Form SCTD and pay the tax for the partners? If so, reduce the amount from Section A, line 3, or Section B, line 3 of federal Schedule SE by the amount of your income from that partnership.

2. Apportionment Percentage. Fill in the percentage from line 1 or line 6 of the worksheet on the back of Form SCTD. Do not fill in less than -0- or more than 100 percent. Fill in 100 percent on line 2 of Form SCTD if all of your business activities are within the South Clackamas Transportation District.

If some of your business or service activities are carried on outside the South Clackamas Transportation District, you may use the four-factor formula or the factor of .75 (75%) per Section 8 of Ordinance No. 99-1 (see page 1 of these instructions). If you elect to use the .75 factor, complete line 1 of the apportionment worksheet on the back of Form SCTD. Fill in the 75% on line 2 on the front of the form. You must provide proof of business or service activities outside the district to use the factor of .75. Records must be maintained to support the apportionment percentage you use.

If you use the factor formula, the sales factor is doubled. 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.

4. Exclusion. Fill in \$400 or the amount on line 3, whichever is less. Was the exclusion partially or completely used on another 2025 Form SCTD filed by your partnership? If so, fill in only the unused amount of the \$400 exclusion. The total exclusion for all your businesses is limited to \$400.

Partnerships. Fill in \$400 for each partner or each partner's share of the amount on line 3, whichever is less. If any partner's exclusion was partially or completely used on another 2025 Form SCTD, include on line 4 only each partner's unused amount of the \$400 exclusion. Each partner is responsible for ensuring that the total of all exclusions does not exceed \$400.

7. Penalty and Interest. For filing or paying late.

Due date. Form SCTD is due April 30, 2026. When the 30th falls on a Saturday or Sunday, the due date will be the following Monday.

Interest. Are you paying your tax after the due date? If you are, include interest on any unpaid tax.

The interest rate is .833% (.00833) per month (10% per year).

Interest is figured daily for periods less than a month. A full month, for example, is April 16 through May 15. Here's how to figure the daily interest:

Tax X .000274 X number of days

Penalty. Include a penalty payment if you:

- mail your SCTD self-employment tax payment after the due date,
- or
- file Form SCTD after the due date.

A delinquency penalty in the amount of \$150.00 will be added for the first year that the taxpayer fails to file a return and pay the appropriate taxes.

Exception: You do not owe a penalty if you do all of the following:

1. get an extension of time to file your return, and
2. pay at least 90 percent of your SCTD self-employment tax by the original due date of the return, and
3. pay the balance of tax due when you file within the extension period, and
4. pay the interest on the balance of tax due when you file your return or **within** 30 days of the billing you will receive from the district.

Sign Your Return.

