
APPORTIONMENT FORM COMBINATION TABLES GUIDE

UltraTax/990

Tax Year 2018

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Apportionment Form Combination Tables for UltraTax/990

Overview

This document contains the Apportionment Form Combination Tables for every applicable state return. These tables show how fields from the Apportionment Information window's spreadsheet and state return tabs are combined on the apportionment forms.

Arizona

Arizona Property Factor

Form field	Property component
Value of real and tangible personal property	Buildings – BOY
	Buildings – EOY
	Leasehold Improvements – BOY
	Leasehold Improvements – EOY
	Machinery – BOY
	Machinery – EOY
	Equipment – BOY
	Equipment – EOY
	Transportation / Delivery Equipment – BOY
	Transportation / Delivery Equipment – EOY
	Furniture and Fixtures – BOY
	Furniture and Fixtures – EOY
	Other Tangible Assets – BOY
	Other Tangible Assets – EOY
	Depletable Assets – BOY
	Depletable Assets – EOY
	Other Property/Assets – BOY
	Other Property/Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
Supplies – BOY	
Supplies – EOY	
Rent – Annual Expense	

Arizona Payroll Factor

Form field	Payroll component
Payroll factor	Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

Arizona Sales Factor

Form field	Sales component
Sales delivered or shipped to Arizona purchasers	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances
Other gross receipts	Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Pro Less: Adjusted Basis of Property Other Revenue / Receipts

California

California Property Factor – Exempt Organizations

Form field	Property component
Property factor	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY Rent – Annual Expense

California Payroll Factor – Exempt Organizations

Form field	Payroll component
Payroll factor	Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

California Sales Factor – Exempt Organizations

Form field	Sales component
Sales factor	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts

Connecticut

Connecticut Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Tangible property	Machinery – BOY Machinery – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Equipment – BOY Equipment – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Supplies – BOY Supplies – EOY

Form field	Property component
Real property	Buildings – BOY Buildings – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY
Capitalized rent	Rent – Annual Expense

Connecticut Payroll Factor

Form field	Payroll component
Wages, salaries, and other compensation	Salaries and Wages

Connecticut Sales Factor

Form field	Sales component
Sales of tangibles	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
Services	Receipts for Services Performed
Rentals	Rental of Property
Other	Interest Dividends Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Other Revenue / Receipts

Illinois

Illinois Property Factor – Exempt Organizations

This factor is not applicable to Illinois apportionment.

Illinois Payroll Factor – Exempt Organizations

This factor is not applicable to Illinois apportionment.

Illinois Sales Factor – Exempt Organizations

Form field	Sales component
Sales factor	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop

Form field	Sales component
	Less: Adjusted Basis of Property Other Revenue / Receipts

Indiana

Indiana Property Factor

This factor is not applicable to Indiana apportionment.

Indiana Payroll Factor

This factor is not applicable to Indiana apportionment.

Indiana Sales Factor

Form field	Sales component
Sales delivered or shipped to Indiana	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Gross Proceeds – Sale of Intangible Pers Pro Less: Adjusted Basis of Property
Sales shipped from Indiana	Origin Sales Shipped to US Government Less: Returns and Allowances Origin: Sales Shipped to Non-taxable Juris Less: Returns and Allowances

Form field	Sales component
Other	Receipts for Services Performed Rental of Property Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Pro Less: Adjusted Basis or Property Other Revenue / Receipts

Georgia

Georgia Property Factor

Form field	Property component
Average Inventory	Inventories – BOY Inventories – EOY
Tangible property	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY
Capitalized rent	Rent – Annual Expense

Georgia Payroll Factor

Form field	Payroll component
Payroll / officer's compensation	Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

Georgia Sales Factor

Form field	Sales component
Sales or receipts	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue/Receipts

Kansas

Kansas Property Factor

Form field	Property component
Inventory	Inventories – BOY Inventories – EOY
Depreciable assets	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Construction in Progress – BOY Construction in Progress – EOY
Land	Land – BOY Land – EOY
Other tangible assets	Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY
Less: Construction in progress	Construction in Progress – BOY Construction in Progress – EOY

Form field	Property component
Inventory	Inventories – BOY Inventories – EOY
Net annual rented property	Rent – Annual Expense

Kansas Payroll Factor

Form field	Payroll component
Compensation of officers	Officer's Compensation
Wages, salaries and commissions	Salaries and Wages (blank items or items with code S in the statement dialog)
Payroll expense included in cost of goods sold	Cost of Goods Sold Salaries and Wages
Payroll expense included in repairs	Salaries and Wages (blank items or items with code R in the statement dialog)
Other wages and salaries	Salaries and Wages (blank items or items with code O in the statement dialog)

Kansas Sales Factor

Form field	Sales component
Sales (Gross receipts, less returns and allowances)	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Sales delivered or shipped to purchasers in Kansas: Shipped from outside Kansas	Destination Sales from Outside State Less: Returns and Allowances
Sales delivered or shipped to purchasers in Kansas: Shipped from within Kansas	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances

Form field	Sales component
Sales shipped from Kansas to: The United States Government	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales shipped from Kansas to: Purchasers in a state where the taxpayer would not be taxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Dividends	Dividends
Interest	Interest
Rents	Rental of Property
Royalties	Royalties
Gains / losses from intangible asset sales	Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property
Gross proceeds from tangible asset sales	Gross Proceeds – Sale of Real / Tangible Prop
Other income	Receipts for Services Performed Other Revenue / Receipts

Massachusetts

Massachusetts Property Factor – Exempt Organizations

Form field	Property component
Property factor	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY Rent – Annual Expense

Massachusetts Payroll Factor – Exempt Organizations

Form field	Payroll component
Payroll factor	Sales and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

Massachusetts Sales Factor – Exempt Organizations

Form field	Sales component
Sales factor	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts

Maryland

Maryland Property Factor – Exempt Organizations

Form field	Property component
Average Inventory	Inventories – BOY Inventories – EOY
Tangible property	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY
Capitalized rent	Rent – Annual Expense

Maryland Payroll Factor – Exempt Organizations

Form field	Payroll component
Payroll factor	Sales and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

Maryland Sales Factor – Exempt Organizations

Form field	Sales component
Sales factor	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts

Michigan

Michigan Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Tangible property	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY
Real property	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – EOY
Capitalized rent	Rent – Annual Expense

Michigan Payroll Factor

Form field	Payroll component
Wages, salaries, and other compensation	Salaries and Wages

Michigan Sales Factor

Form field	Sales component
Sales of tangibles	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
Services	Receipts for Services Performed
Rentals	Rental of Property
Other	Interest Dividends Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Other Revenue / Receipts

Minnesota

Minnesota Property Factor

This factor is not applicable to Minnesota apportionment.

Minnesota Payroll Factor

This factor is not applicable to Minnesota apportionment.

Minnesota Sales Factor

Form field	Sales component
Sales or receipts	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue/Receipts

New York

New York Property Factor

Form field	Property component
Real estate owned	Buildings – BOY Buildings – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY
Gross rents	Rent – Annual Expense (Statement dialog)
Inventories owned	Inventories – BOY Inventories – EOY
Other tangible personal property owned	Machinery – BOY Machinery – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Equipment – BOY Equipment – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY
	Less: Accumulated Depreciation – EOY
	Other Tangible Assets – BOY
	Other Tangible Assets – EOY
	Less: Accumulated Depreciation – BOY
	Less: Accumulated Depreciation – EOY
	Depletable Assets – BOY
	Depletable Assets – EOY
	Less: Accumulated Depletion – BOY
	Less: Accumulated Depletion – EOY
	Supplies – BOY
	Supplies – EOY

New York Payroll Factor

Form field	Payroll component
Wages, salaries, and other compensation of employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

New York Sales Factor

Form field	Sales component
Sales of tangible personal property shipped to points within New York State	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
All sales of tangible personal property	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
Services performed	Receipts for Services Performed
Rentals of property	Rental of Property
Other business receipts	Interest Dividends Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Other Revenue / Receipts

South Carolina

South Carolina Property Factor – Exempt Organizations

This factor is not applicable to South Carolina apportionment.

South Carolina Payroll Factor – Exempt Organizations

This factor is not applicable to South Carolina apportionment.

South Carolina Sales Factor – Exempt Organizations

Form field	Sales component
Sales factor	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop

Form field	Sales component
	Less: Adjusted Basis of Property Other Revenue / Receipts

Virginia

Virginia Property Factor

Form field	Property component
Average Inventory	Inventories – BOY Inventories – EOY
Tangible property	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY
Capitalized rent	Rent – Annual Expense

Virginia Payroll Factor

Form field	Payroll component
Payroll / officer's compensation	Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation

Virginia Sales Factor

Form field	Sales component
Sales or receipts	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue/Receipts