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# APPORTIONMENT FORM COMBINATION TABLES GUIDE

## UltraTax/1065

**Tax Year 2019**

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# Apportionment Form Combination Tables for UltraTax/1065

## Overview

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

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# Alabama

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## Alabama Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Land	Land – BOY Land – EOY
Furniture and fixtures	Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Machinery and equipment	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Buildings and leasehold improvements	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY
IDB / IRB property (at cost)	Other Property Factors (Tab)
Government property (at FMV)	Other Property Factors (Tab)
Other	Construction in Progress – BOY Construction in Progress – EOY Other Property / Assets – BOY Other Property / Assets – EOY
Less Construction in progress (if included)	Construction in Progress – BOY Construction in Progress – EOY

Form field	Property component
Annual rental expense	Rent – Annual Expense (times 8)

## Alabama Payroll Factor

Form field	Payroll component
Alabama payroll factor	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Alabama Sales Factor

Form field	Sales component
Alabama – Destination sales (see instructions)	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Less: Destination sales to US government (Tab)
Alabama – Origin sales (see instructions)	Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Everywhere – Total gross receipts from sales	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
Dividends	Dividends (Tab)
Interest	Interest
Rents	Rental of property
Royalties	Royalties
Capital and ordinary gains gross proceeds	Gross Proceeds from capital and ordinary gains (Tab)
Other	Receipts for Services Performed Other Revenue / Receipts

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# Alaska

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## Alaska Property Factor

Form field	Property component
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 Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Rent expense	Rent – Annual Expense (times 8)

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## Alaska Payroll Factor

Form field	Payroll component
Payroll	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Alaska Sales Factor

Form field	Sales component
Sales	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 Rental of Property Royalties

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## Alaska Additional Apportionment Data

Form field	Sales component
Tariffs	Tariffs (Tab)
Cumulative intangible drilling costs	Intangible Drilling (Tab)
Number of barrels of oil or NGLs produced	Barrels of Oil (Tab)
One-sixth the number of Mcf of gas produced	Gas Produced (Tab)

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# Arizona

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## Arizona Property Factor

Form field	Property component
Inventories	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
Land	Land – BOY Land – EOY
Other assets	Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY
Rented property (capitalized at 8 times net rent paid)	Rent – Annual Expense
Nonbusiness property	Nonbusiness property – BOY (Tab) Nonbusiness property – EOY (Tab)

---

## Arizona Payroll Factor

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

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## 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
Sales of services for qualifying multistate service providers	Arizona market sales from service (Tab)
Other gross receipts	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts
Total sales and other gross receipts (Everywhere)	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts

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# Arkansas

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## Arkansas Property Factor

Form field	Property component
Tangible Assets Used in Business and Inventories, Less Construction in Progress – BOY	Buildings – BOY Leasehold Improvements – BOY Machinery – BOY Equipment – BOY Transportation / Delivery Equipment – BOY Furniture and Fixtures – BOY Land – BOY Inventories – BOY Supplies – BOY
Tangible Assets Used in Business and Inventories, Less Construction in Progress – EOY	Buildings – EOY Leasehold Improvements – EOY Machinery – EOY Equipment – EOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – EOY Land – EOY Inventories – EOY Supplies – EOY
Rented Property	Rent – Annual Expense



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## Arkansas Payroll Factor

Form field	Payroll component
Salaries, Wages, Commissions and Other Compensation related to the Production of Income	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Arkansas Sales Factor

Form field	Sales component
Destination Shipped From Within Arkansas	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Destination Shipped From Without Arkansas	Destination Sales from Outside State Less: Returns and Allowances
Origin Shipped From Within Arkansas to U.S. Govt.	Origin Sales Shipped to US Government Less: Returns and Allowances
Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Other Business Gross Receipts	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts

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# California

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## California Sales Factor – Part A – Single-Sales Factor Formula and Part B, Three-Factor Formula

Form field	Sales component
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
Shipped from outside California	Destination Sales from Outside State Less: Returns and Allowances
Shipped from within California	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
The United States Government	Origin Sales Shipped to US Government Less: Returns and Allowances
Purchasers in a state where the taxpayer is not taxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Total other gross receipts	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts (code O) (Default)
Sales from services	Receipts for Services Performed

<b>Form field</b>	<b>Sales component</b>
Sales or other income from intangibles	Interest Royalties
Sales from rental, leasing & licensing of tangible or real property	Rental of Property
Sales from other gross receipts	Other Revenue / Receipts (coded O) (Default)
Sales from partnerships or LLCs treated as partnerships	Other Revenue / Receipts (coded P)

## California Property Factor – Part B, Three-Factor Formula

<b>Form field</b>	<b>Property component</b>
Inventory	Inventories – BOY Inventories – EOY
Buildings	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY
Machinery and equipment (including delivery equipment)	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Furniture and fixtures	Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Land	Land – BOY Land – EOY
Other tangible assets	Other Property / Assets – BOY Other Property / Assets – EOY
Rented property used in the business	Rent – Annual Expense (times 8)

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## California Payroll Factor – Part B, Three-Factor Formula

Form field	Payroll component
Employee wages, salaries, commissions, and other compensation related to business income	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## California Sales Factor Part B, Three-Factor Formula

Form field	Sales component
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
Shipped from outside California	Destination Sales from Outside State Less: Returns and Allowances
Shipped from within California	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
The United States Government	Origin Sales Shipped to US Government Less: Returns and Allowances
Purchasers in a state where the taxpayer is not taxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Other gross receipts	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts

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# Colorado

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## Colorado Property Factor

This factor is not applicable to Colorado apportionment.

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## Colorado Payroll Factor

This factor is not applicable to Colorado apportionment.

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## Colorado Sales Factor

Form field	Sales component
Gross sales of tangible personal property	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
Gross sales from services	Receipts for Services Performed
Gross rents and royalties from real property	Rental of Property Royalties (Real and tangible personal property)
Gross proceeds from sales of real property	Gross proceeds from sale of real property (Tab)
Taxable interest and dividend income	Interest Dividends (Tab)
Gain from sale of intangible personal property	Gain on sale of intangible personal property (Tab)
Patent and copyright	Royalties (Patent and copyright)

<b>Form field</b>	<b>Sales component</b>
royalties	
Revenue from performance of purely personal services	Revenue from personal services (Tab)

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# Connecticut

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## Connecticut Property Factor

This factor is not applicable to Connecticut apportionment.

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## Connecticut Payroll Factor

This factor is not applicable to Connecticut apportionment.

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## Connecticut Sales Factor

Form field	Sales component
Gross income from sales and services	Destination Sales w/in State / Gross Receipts Receipts for Services Performed Rental of Property Other Revenue / Receipts

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# Delaware

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## Delaware Property Factor

Form field	Property component
Total real and tangible property owned	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 property / Assets – BOY Other property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Real tangible property rented (Eight times annual rent paid)	Real tangible property rented (Tab) (times 8)
Less: Value at original cost of real and tangible property	Value at original cost of real and tangible property, separately stated (Tab)



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## Delaware Payroll Factor

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

---

## Delaware Sales Factor

Form field	Sales component
Gross receipts from sales of tangible personal property	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
Gross income from other sources	Receipts for Services Performed Other Revenue / Receipts

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## District of Columbia

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### District of Columbia Property Factor

This factor is not applicable to District of Columbia apportionment.

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### District of Columbia Payroll Factor

This factor is not applicable to District of Columbia apportionment.

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### District of Columbia Sales Factor

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 Other Revenue / Receipts
Sales Factor (alternate apportionment)	Revenue units received or discharged (Tab)

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# Florida

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## Florida Property Factor

Form field	Property component
Inventories of raw material, work in process, finished goods	Inventory – BOY Inventory – EOY
Buildings and other depreciable assets	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Machinery & equipment owned	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Land owned	Land – BOY Land – EOY
Rented property (8 times net annual rent)	Rent – Annual Expense
Other tangible assets and intangible assets (financial organizations only)	Other Property / Assets – BOY Other Property / Assets – EOY Intangible Property – BOY Intangible Property – EOY

---

**Florida Payroll Factor**

<b>Form field</b>	<b>Payroll component</b>
Salaries, wages, commissions and other compensations paid or accrued in connection with trade or business for the period covered by this return	Salaries and Wages Cost of Goods Sold Salaries and Wages

---

**Florida Sales Factor**

<b>Form field</b>	<b>Sales component</b>
Sales	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services performed Interest Rental of Property Royalties Other Revenue / Receipts

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# Georgia

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## Georgia Property Factor

This factor is not applicable to Georgia apportionment.

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## Georgia Payroll Factor

This factor is not applicable to Georgia apportionment.

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## Georgia Sales Factor

Form field	Sales component
Gross receipts from business	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts

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# Hawaii

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## Hawaii Property Factor

Form field	Property component
Land	Land – BOY Land – EOY
Buildings	Buildings – BOY Buildings – EOY
Inventories	Inventories – BOY Inventories – EOY
Leasehold interests	Leasehold Interests – Annual expense (Tab) (times 8)
Rented property	Rent – Annual Expense (times 8)
Other property	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 Property / Assets – BOY Other Property / Assets – EOY

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## Hawaii Payroll Factor

Form field	Payroll component
Total compensation	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Hawaii Sales Factor

Form field	Sales component
Total sales	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

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# Idaho

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## Idaho Property Factor

Form field	Property component
Inventories Beginning of Year	Inventories – BOY
Real and tangible personal property Beginning of Year	Buildings – BOY Leasehold Improvements – BOY Machinery – BOY Equipment – BOY Transportation / Delivery Equipment – BOY Furniture and Fixtures – BOY Other Property / Assets – BOY Land – BOY
Inventories End of Year	Inventories – EOY
Real and tangible personal property End of Year	Buildings – EOY Leasehold Improvements – EOY Machinery – EOY Equipment – EOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – EOY Other Property / Assets – EOY Land – EOY
Rented property	Rent – Annual Expense (times 8)



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## Idaho Payroll Factor

Form field	Payroll component
Total wages and salaries	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Idaho Sales Factor

Form field	Sales component
Gross sales, 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 Idaho purchasers	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances
Idaho "throwback" sales	Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Sales of services	Receipts for Services Performed
Other business gross receipts	Interest Rental of Property Royalties Other Revenue / Receipts

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# Illinois

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## Illinois Property Factor

This factor is not applicable to Illinois apportionment.

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## Illinois Payroll Factor

This factor is not applicable to Illinois apportionment.

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## Illinois Sales Factor

Form field	Sales component
Total sales (everywhere and within Illinois)	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
	Rental of Property
	Royalties
	Other Revenue / Receipts

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# Indiana

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## Indiana Property Factor

This factor is not applicable to Indiana apportionment.

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## Indiana Payroll Factor

This factor is not applicable to Indiana apportionment.

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## Indiana Sales Factor

Form field	Sales component
Sales delivered or shipped to Indiana: shipped from within Indiana	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales delivered or shipped to Indiana: shipped from outside Indiana	Destination Sales from Outside State Less: Returns and Allowances
Sales shipped from Indiana to the United States Government	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales shipped from Indiana to purchasers in a state where the taxpayer is not subject to income tax	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Interest & other receipts from extending cr. attributed to Indiana	Interest and other receipts from extending credit (Tab)

<b>Form field</b>	<b>Sales component</b>
Other gross business receipts not previously apportioned	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts
Direct premiums and annuities received for insurance upon property or risks in Indiana	Direct premiums and annuities received for insurance (Tab)
Revenue miles in Indiana	Revenue miles in Indiana (Tab)
Revenue miles everywhere	Revenue miles everywhere (Tab)
Transportation revenue everywhere	Transportation revenue everywhere (Tab)
Non-transportation revenue everywhere	Non-transportation revenue everywhere (Tab)
Non-transportation revenue in Indiana	Non-transportation revenue in Indiana (Tab)

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# Iowa

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## Iowa Property Factor

This factor is not applicable to Iowa apportionment.

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## Iowa Payroll Factor

This factor is not applicable to Iowa apportionment.

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## Iowa Sales Factor

Form field	Sales component
Gross 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
Net dividends	Net Dividends (Tab)
Exempt interest	Exempt Interest (Tab)
Accounts receivable interest	Interest
Other interest	Interest
Rent	Rent
Royalties	Royalties
Capital gains / loss	Capital Gains / Loss (Tab)
Ordinary gains / loss	Ordinary Gains / Loss (Tab)

<b>Form field</b>	<b>Sales component</b>
Partnership gross receipts	Partnership Gross Receipts (Tab)
Other	Other Revenue / Receipts

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# Kansas

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## Kansas Property Factor

Form field	Property component
Inventory	Inventories – BOY Buildings – 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 Property / Assets – BOY Other Property / Assets – EOY
Less: Construction in progress	Construction in Progress – BOY Construction in Progress – EOY
Net annual rented property. Multiplied by 8.	Rent – Annual Expense (times 8)

## Kansas Payroll Factor

Form field	Payroll component
Compensation of officers	Salaries and Wages (Type code C)
Wages, salaries and commissions	Salaries and Wages (Type code S (default))
Payroll expense included in cost of goods sold	Cost of Goods Sold Wages
Payroll expense included in repairs	Salaries and Wages (Type code R)
Other wages and salaries	Salaries and wages (Type code O)

## 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
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	Other Revenue / Receipts (Type code D)
Interest	Interest
Rents	Rental of Property
Royalties	Royalties
Gains/losses from	Other Revenue / Receipts (Type code I)



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<b>Form field</b>	<b>Sales component</b>
intangible asset sales	
Gross proceeds from tangible asset sales	Other Revenue / Receipts (Type code T)
Other income	Receipts for Services Performed Other Revenue / Receipts (Type Code O (default))

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# Kentucky

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## Kentucky Property Factor

Form field	Property component
Inventories - Beginning of Year	Inventories – BOY
Inventories - End of Year	Inventories - EOY
Buildings - Beginning of Year	Buildings – BOY Leasehold Improvements – BOY
Buildings - End of Year	Buildings – EOY Leasehold Improvements – EOY
Machinery and equipment - Beginning of Year	Machinery – BOY Equipment – BOY Transportation / Delivery Equipment – BOY
Machinery and equipment - End of Year	Machinery – EOY Equipment – EOY Transportation / Delivery Equipment – EOY
Land - Beginning of Year	Land – BOY
Land - End of Year	Land – EOY
Other tangible assets - Beginning of year	Furniture and Fixtures – BOY Other Property / Assets – BOY
Other tangible assets - End of year	Furniture and Fixtures – EOY Other Property / Assets – EOY
Leased property (Eight times the annual rental rate less subrentals)	Rent – Annual Expense (times 8)

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## Kentucky Payroll Factor

Form field	Payroll component
Payroll Factor	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Kentucky Sales Factor

Form field	Sales component
Partnership's Kentucky gross receipts	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 Rental of Property Royalties Other Revenue / Receipts

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# Kentucky – Louisville Metro

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## Louisville Metro Property Factor

This factor is not applicable to Louisville Metro apportionment.

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## Louisville Metro Payroll Factor

Form field	Payroll component
Gross Wages, Salaries (City of Louisville and Total Everywhere)	Salaries and Wages Cost of Goods Sold Wages

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## Louisville Metro Sales Factor

Form field	Sales component
Gross Receipts (City of Louisville and Total Everywhere)	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 Rental of Property Other Revenue / Receipts

# Kentucky – Lexington – Fayette

## Lexington – Fayette Property Factor

This factor is not applicable to Lexington - Fayette apportionment.

## Lexington – Fayette Payroll Factor

Form field	Payroll component
Payroll Factor (Urban County Factor and Total Factor)	Salaries and Wages
	Cost of Goods Sold Wages

## Lexington – Fayette Sales Factor

Form field	Sales component
Sales Factor (Urban County Factor and Total 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
	Rental of Property
	Other Revenue / Receipts

## Kentucky – Tax Districts

### Tax Districts Property Factor

This factor is not applicable to Tax Districts apportionment.

### Tax Districts Payroll Factor

Form field	Payroll component
Payroll Factor (Within Tax District and Total Everywhere)	Salaries and Wages Cost of Goods Sold Wages

### Tax Districts Sales Factor

Form field	Sales component
Sales / Gross Receipts (Within Tax District and Total Everywhere)	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 Rental of Property Other Revenue / Receipts

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# Louisiana

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## Louisiana Property Factor

Form field	Property component
Income tax property factor ratio	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
	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 Property / Assets – BOY
	Other Property / Assets – EOY
	Less: Accumulated Depreciation – BOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY

## Louisiana Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Wages, salaries, and other personal service compensation paid during the year	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Louisiana Sales Factor

<b>Form field</b>	<b>Sales component</b>
Sales where goods, merchandise, or property is received in Louisiana by the purchaser	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances
Charges for services performed in Louisiana	Receipts for Services performed
Other gross apportionable income	Other Revenue / Receipts

## Louisiana Additional Loan Factor Information

<b>Form field</b>	<b>Loan component</b>
Loans made during the year	Loans made during the year (Loan businesses) (Tab)



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# Maine

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## Maine Property Factor

This factor is not applicable to Maine apportionment.

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## Maine Payroll Factor

This factor is not applicable to Maine apportionment.

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## Maine Sales Factor

Form field	Sales component
Total sales	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 Rental of Property Royalties Other Revenue / Receipts

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# Maryland

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## Maryland Property Factor

Form field	Property component
Inventory	Inventory – BOY Inventory – EOY
Machinery and equipment	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Buildings	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY
Land	Land – BOY Land – EOY
Other tangible assets	Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Property / Assets – BOY Other Property / Assets – EOY
Rent expense capitalized (times 8)	Rent – Annual Expense Additional rent expense used to calculate capitalized value (Annual) (Tab)

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## Maryland Payroll Factor

Form field	Payroll component
Compensation of officers	Officer compensation (Tab)
Other salaries and wages	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Maryland Sales Factor

Form field	Sales component
Gross receipts or sales less returns and allowances	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Receipts for Services Performed
Dividends	Dividends (Tab)
Interest	Interest
Gross rents	Rental of Property
Gross royalties	Royalties
Capital gain net income	Capital gain net income (Tab)
Other Income	Other Revenue / Receipts

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# Massachusetts

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## Massachusetts Property Factor

Form field	Property component
Property owned	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 Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY
Property rented	Rent – Annual Expense (times 8)

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## Massachusetts Payroll Factor

Form field	Payroll component
Total payroll	Salaries and Wages

	Cost of Goods Sold Salaries and Wages
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## Massachusetts Sales Factor

Form field	Sales component
Tangible	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
Services	Receipts for Services Performed
Rents and royalties	Rental of Property Royalties
Other sales factors	Other Revenue / Receipts

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# Michigan

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## Michigan Property Factor

This factor is not applicable to Michigan apportionment.

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## Michigan Payroll Factor

This factor is not applicable to Michigan apportionment.

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## Michigan Sales Factor

Form field	Sales component
Sales	Alternate Apportionment (Withholding and Composite) or 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 Rental of Property Other Revenue / Receipts

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# Michigan MBT

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## Michigan – MBT Property Factor

This factor is not applicable to Michigan MBT apportionment.

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## Michigan – MBT Payroll Factor

Form field	Payroll component
Michigan Wages	Salaries and Wages Cost of Goods Sold Wages

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## Michigan – MBT Sales Factor

Form field	Sales component
Michigan Sales	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 Rental of Property Royalties

<b>Form field</b>	<b>Sales component</b>
	Other Revenue / Receipts



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## Michigan – Albion

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### Albion Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Albion Payroll Factor

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

## Albion Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Battle Creek

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## Battle Creek Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Battle Creek Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Battle Creek Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Benton Harbor

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## Big Rapids Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Benton Harbor Payroll Factor

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

## Benton Harbor Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Big Rapids

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## Big Rapids Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Big Rapids Payroll Factor

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

## Big Rapids Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts



# Michigan – Detroit

## Detroit Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY	
Other Property - EOY	
Less: Accumulated Depreciation – BOY	

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property times 8	Rent – Annual Expense (times 8)

## Detroit Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Detroit Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Flint

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## Flint Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Flint Payroll Factor

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

## Flint Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Grand Rapids

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## Grand Rapids Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property times 8	Rent – Annual Expense (times 8)

## Grand Rapids Payroll Factor

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

## Grand Rapids Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Grayling

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## Grayling Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property times 8	Rent – Annual Expense (times 8)

## Grayling Payroll Factor

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

## Grayling Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts



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# Michigan – Hamtramck

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## Hamtramck Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

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Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Hamtramck Payroll Factor

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

## Hamtramck Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Highland Park

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## Highland Park Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

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Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Highland Park Payroll Factor

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

## Highland Park Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

# Michigan – Hudson

## Hudson Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY	
Other Property - EOY	
Less: Accumulated Depreciation – BOY	

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Hudson Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Hudson Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Ionia

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## Ionia Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals multiplied by 8	Rent – Annual Expense (times 8)

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## Ionia Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Ionia Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts



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# Michigan – Jackson

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## Jackson Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

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## Jackson Payroll Factor

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

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## Jackson Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Lansing

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## Lansing Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Lansing Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Lansing Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Lapeer

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## Lapeer Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Lapeer Payroll Factor

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

## Lapeer Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Muskegon

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## Muskegon Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Muskegon Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Muskegon Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts



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# Michigan – Muskegon Heights

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## Muskegon Heights Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Muskegon Heights Payroll Factor

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

## Muskegon Heights Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Pontiac

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## Pontiac Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

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## Pontiac Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Pontiac Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Port Huron

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## Port Huron Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross rentals of real property multiplied by 8	Rent – Annual Expense (times 8)

## Port Huron Payroll Factor

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

## Port Huron Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Portland

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## Portland Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

<b>Form field</b>	<b>Property component</b>
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Portland Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Total wages, salaries, commissions and other compensation of all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Portland Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts



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# Michigan – Saginaw

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## Saginaw Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals times 8	Rent – Annual Expense (times 8)

## Saginaw Payroll Factor

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

## Saginaw Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Springfield

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## Springfield Property Factor

Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY	
Other Property - EOY	
Less: Accumulated Depreciation – BOY	

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only multiplied by 8	Rent – Annual Expense (times 8)

## Springfield Payroll Factor

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

## Springfield Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Michigan – Walker

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## Walker Property Factor

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Form field	Property component
Average net book value of real and tangible personal 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
	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 Property – BOY
	Other Property - EOY
	Less: Accumulated Depreciation – BOY

Form field	Property component
	Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rent paid for real property only, multiplied by 8	Rent – Annual Expense (times 8)

## Walker Payroll Factor

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

## Walker Sales Factor

Form field	Sales component
Gross receipts from sales made or services rendered	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 Other Revenue / Receipts

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# Minnesota

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## Minnesota Property Factor

Form field	Property component
Average value of inventory	Inventories – BOY Inventories – EOY
Average value of buildings, machinery, and other tangible property owned	Buildings – BOY Buildings – 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 Other Property / Assets – BOY Other Property / Assets – EOY
Average value of land owned	Land – BOY Land – EOY
Capitalized rents paid by partnership	Rent – Annual Expense (times 8)

## Minnesota Payroll Factor

Virginia Property Factor	Virginia Property Factor
Total payroll, including guaranteed payments to partners	Salaries and Wages Cost of Goods Sold Salaries and Wages MN guaranteed payments adjustments (for minimum fee) (tab)

## Minnesota Sales Factor

Form field	Sales component
Sales	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 Other Revenue / Receipts



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# Mississippi

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## Mississippi Property Factor

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Form field	Property component
Property Factor, Beginning of taxable year, Mississippi	Buildings – BOY Less: Accumulated Depreciation – BOY Leasehold Improvements – BOY Less: Accumulated Depreciation – BOY Machinery – BOY Less: Accumulated Depreciation – BOY Equipment – BOY Less: Accumulated Depreciation – BOY Furniture and Fixtures – BOY Less: Accumulated Depreciation – BOY Other Property / Assets – BOY Less: Accumulated Depreciation – BOY Land – BOY Inventories – BOY Supplies – BOY
Property Factor, Beginning of taxable year, Everywhere	Buildings – BOY Less: Accumulated Depreciation – BOY Leasehold Improvements – BOY Less: Accumulated Depreciation – BOY Machinery – BOY Less: Accumulated Depreciation – BOY Equipment – BOY Less: Accumulated Depreciation – BOY Furniture and Fixtures – BOY Less: Accumulated Depreciation – BOY Other Property / Assets – BOY

Form field	Property component
	Less: Accumulated Depreciation – BOY Land – BOY Inventories – BOY Supplies – BOY
Property Factor, End of taxable year, Mississippi	Buildings – EOY Less: Accumulated Depreciation – EOY Leasehold Improvements – EOY Less: Accumulated Depreciation – EOY Machinery – EOY Less: Accumulated Depreciation – EOY Equipment – EOY Less: Accumulated Depreciation – EOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – EOY Other Property / Assets – EOY Less: Accumulated Depreciation – EOY Land – EOY Inventories – EOY Supplies – EOY
Property Factor, End of taxable year, Everywhere	Buildings – EOY Less: Accumulated Depreciation – EOY Leasehold Improvements – EOY Less: Accumulated Depreciation – EOY Machinery – EOY Less: Accumulated Depreciation – EOY Equipment – EOY Less: Accumulated Depreciation – EOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – EOY Other Property / Assets – EOY Less: Accumulated Depreciation – EOY Land – EOY Inventories – EOY Supplies – EOY
Property Factor, Rental Property, Mississippi	Rent – Annual Expense (times 8)
Property Factor, Rental Property, Everywhere	Rent – Annual Expense (times 8)

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## Mississippi Payroll Factor

Form field	Payroll component
Payroll Factor, Mississippi	Salaries and Wages Cost of Goods Sold Salaries and Wages
Payroll Factor, Everywhere	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Mississippi Sales Factor

Form field	Sales component
Sales Factor, Mississippi	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 Rental of property Royalties Other Revenue / Receipts
Sales Factor, Everywhere	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 Rental of property Royalties Other Revenue / Receipts

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# Missouri

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## Missouri Property Factor

Form field	Property component
Land	Land – BOY Land – 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
Inventory and supplies	Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Other	Other Property / Assets – BOY Other Property / Assets – EOY
Net annual rental of property, times eight	Rent – Annual Expense (times 8)

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## Missouri Payroll Factor

Form field	Payroll component
Wages, salaries, commissions, and other compensation of employees related to business income	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Missouri Sales Factor

Form field	Sales component
Shipped from outside Missouri	Destination Sales from Outside State Less: Returns and Allowances
Shipped from within Missouri	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales shipped to US Government	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales shipped to Purchasers where nontaxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Other gross receipts	Interest Rental of Property Royalties Other Revenue / Receipts
Total Sales (Everywhere)	Destination Sales from Outside State Less: Returns and Allowances Destination Sales w/in State / Gross Receipts 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 Rental of Property Royalties Other Revenue / Receipts

# Missouri – Kansas City

## Kansas City Property Factor

Form field	Property component
Original cost 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY
Rent – Annual Expense	

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## Kansas City Payroll Factor

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

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## Kansas City Sales Factor

Form field	Sales component
Gross receipts from sales, work, or services performed	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 Other Revenue / Receipts

# Missouri – St. Louis

## St. Louis Property Factor

Form field	Property component
Average Value of Real and Tangible Personal Property, including inventory	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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY
Rent – Annual Expense	



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## St. Louis Payroll Factor

Form field	Payroll component
Wages, Salaries (Except Officers)	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## St. Louis Sales Factor

Form field	Sales component
Gross 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

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# Montana

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## Montana Property Factor

Form field	Property component
Land	Land – BOY Land – EOY
Buildings	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY
Machinery	Machinery – BOY Machinery – EOY
Equipment	Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Furniture and fixtures	Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Leases and leased property	Leased property (Tab)
Inventories	Inventories – BOY Inventories – EOY
Depletable assets	Depletable assets (Tab)
Supplies and other	Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY
Multiply amount of rents by 8	Rent – Annual Expense

## Montana Payroll Factor

Form field	Payroll component
Compensation of officers	Compensation of officers (Tab)
Salaries and wages	Salaries and Wages (Type code 1) (Default)
Payroll included in: Cost of goods sold	Cost of Goods Sold Salaries and Wages
Payroll included in: Other expenses and deductions	Salaries and Wages (Type code 2)

## Montana Sales Factor

Form field	Sales component
Gross sales, 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 Receipts for Services Performed
Sales delivered or shipped to Montana purchasers: Shipped from outside Montana	Destination Sales from Outside State Less: Returns and Allowances
Sales delivered or shipped to Montana purchasers: Shipped from within Montana	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales shipped from Montana to: United States government	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales shipped from Montana to: Purchasers in a state where the taxpayer is not taxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Sales other than sales of tangible personal property	Receipts for Services Performed
Net gains reported on federal Schedule D and federal Form 4797	Sch D and 4797 net gain (Tab)

<b>Form field</b>	<b>Sales component</b>
Other gross receipts	Interest Rental of Property Royalties Other Revenue / Receipts

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# Nebraska

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## Nebraska Property Factor

This factor is not applicable to Nebraska apportionment.

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## Nebraska Payroll Factor

This factor is not applicable to Nebraska apportionment.

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## Nebraska Sales Factor

Form field	Sales component
Sales or gross receipts less returns and allowances, Total	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
Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska	Destination Sales from Outside State Less: Returns and Allowances Transportation revenue passing through Nebraska (from Trucking Companies button in the state tab)
Sales delivered or shipped to purchasers in Nebraska: Shipped from within Nebraska	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales shipped from Nebraska to the U.S. government	Origin Sales Shipped to US Government Less: Returns and Allowances

<b>Form field</b>	<b>Sales component</b>
Interest, dividends, and royalties from intangible property	Royalties (Type code I) Int and div from intang prop (Tab)
Interest on sales of tangible property	Int on sales of tang personal prop (Tab)
Gross rents	Rental of Property
Net gain on sales of intangible property	Net gain on sales of intang prop (Tab)
Gross receipts from sales of tangible personal and real property not included above	Gross rcpts on sales of tang prop (Tab)
Other income	Receipts for Services Performed Royalties (Type code T) Other Revenue / Receipts Ord inc (loss) from other ptrshps, etc. (Tab) Net farm profit (loss) (Tab)

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# New Hampshire

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## New Hampshire Property Factor

Form field	Property component
NH BET-80: Section I – Interest 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 Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories– BOY Inventories– EOY
NH DP-80: Inventory	Inventories – BOY Inventories – EOY
NH DP-80: Buildings	Buildings – BOY Buildings – EOY
NH DP-80: Furniture and Fixtures	Furniture and Fixtures – BOY Furniture and Fixtures – EOY
NH DP-80: Leasehold Improvements	Leasehold Improvements – BOY Leasehold Improvements – EOY

<b>Form field</b>	<b>Property component</b>
NH DP-80: Land	Land – BOY Land – EOY
NH DP-80: Other Tangible Assets	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Other Property / Assets – BOY Other Property / Assets – EOY
NH DP-80: Rented Property	Rent Annual Expense

## New Hampshire Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
NH BET-80 Section I-Compensation and Wages Factor	Salaries and Wages Cost of Goods Sold Wages BET-80 – Additional compensation and wages (Tab)
NH DP-80: Payroll Factor	Salaries and Wages Cost of Goods Sold Wages

## New Hampshire Sales Factor

<b>Form field</b>	<b>Sales component</b>
NH BET-80: Section I-Dividend Factor NH DP-80: Sales / Receipts Factor	Destination Sales within 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 Origins Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts



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# New Jersey

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## New Jersey Property Factor – Business Allocation

Form field	Property component
Real Property 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
Real and Tangible Property Rented	Rent – Annual Expense (times 8)
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 Property / Assets – BOY
	Other Property / Assets – EOY
	Less: Accumulated Depreciation – BOY
	Less: Accumulated Depreciation – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY

## New Jersey Payroll Factor – Business Allocation

Form field	Payroll component
Wages, Salaries and Other Personal Compensation Paid During the Year	Salaries and Wages Cost of Goods Sold Salaries and Wages

## New Jersey Sales Factor – Business Allocation

Form field	Sales component
Total Receipts from All Sales, Services and Other Business Transactions	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 Interest Other Revenue / Receipts

## New Jersey Property Factor – Corporation Allocation

This factor is not applicable to Corporation Allocation apportionment.

## New Jersey Payroll Factor – Corporation Allocation

This factor is not applicable to Corporation Allocation apportionment.

## New Jersey Sales Factor – Corporation Allocation

<b>Form field</b>	<b>Sales component</b>
Receipts from sales of tangible personal property shipped to points within NJ	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State
Receipts from services performed in NJ	Receipts for Services Performed
Receipts from rentals of property situated in NJ	Rental of Property
Receipts from royalties for the use in NJ of patents and copyrights	Amount from the field on the NJ tab for Royalties for patents and copyrights used in NJ.
All other business receipts earned in NJ	Royalties, less amount entered in the above Patents and copyrights field. Interest Other Revenue / Receipts
Total receipts from all sales, services, rentals, royalties and other business transactions everywhere	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Origin Sales Shipped to Non-Taxable Juris Origin Sales Shipped to US Government Receipts for Services Performed Rental of Property Royalties Interest Other Revenue / Receipts
Receipts not sourced from Schedule J, Part IV	Schedule J Information (Tab)

# New Mexico

## New Mexico Property Factor

Form field	Property component
Average annual value of inventory	Inventories – BOY Inventories – EOY
Average annual value of real property	Land – BOY Land – EOY Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY
Average annual value of personal 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 Property / Assets – BOY Other property / Assets – EOY
Rented property	Rent – Annual Expense (times 8)

## New Mexico Payroll Factor

Form field	Payroll component
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Total compensation of employees	Salaries and Wages Cost of Goods Sold Salaries and Wages
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## New Mexico Sales Factor

Form field	Sales component
Gross Receipts	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 Rental of Property Royalties Other Revenue / Receipts

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# New York

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## New York Property Factor

Form field	Property component
Real property	Land – BOY Land – EOY 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
Real property rented from others	Rent – Annual Expense (times 8) (coded R)
Tangible personal property owned	Inventories – BOY Inventories – EOY 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

<b>Form field</b>	<b>Property component</b>
	Furniture and Fixtures – BOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY
Tangible personal property rented from others	Rent – Annual Expense (times 8) (coded P)

## New York Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Payroll percentage	Salaries and Wages Cost of Goods Sold Salaries and Wages

## New York Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross income percentage	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 Other Revenue / Receipts

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## New York – MCTD

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### MCTD Property Factor

Form field	Property component
Real property owned	Land – BOY Land – EOY 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
Real property rented from others	Rent – Annual Expense (times 8) (coded R)
yonkers	Inventories – BOY Inventories – EOY 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



<b>Form field</b>	<b>Property component</b>
	Furniture and Fixtures – BOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY
Tangible personal property rented from others	Rent – Annual Expense (times 8) (coded P)

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## MCTD Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Payroll percentage	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## MCTD Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross income percentage	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 Other Revenue / Receipts

# New York – New York City

## New York City Property Factor

\*Included in MTA apportionment only. NYC return uses single factor (sales) apportionment.

Form field	Property component
Real Property*	Land – BOY Land – EOY 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
Real property rented from others*	Rent – Annual Expense (times 8) (coded R)
Tangible personal property owned*	Inventories – BOY Inventories – EOY 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

<b>Form field</b>	<b>Property component</b>
	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 Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY
Tangible personal property rented from others*	Rent – Annual Expense (times 8) (coded P)

## New York City Payroll Factor

\*Included in MTA apportionment only. NYC return uses single factor (sales) apportionment.

<b>Form field</b>	<b>Payroll component</b>
Payroll*	Salaries and Wages Cost of Goods Sold Salaries and Wages

## New York City Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross sales of merchandise or charges for services during the year	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 Other Revenue / Receipts

# New York – Yonkers

## Yonkers Property Factor

Form field	Property component
Real property owned	Land – BOY Land – EOY 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
Real property rented from others	Rent – Annual Expense (times 8) (coded R)
Tangible personal property owned	Inventories – BOY Inventories – EOY 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

<b>Form field</b>	<b>Property component</b>
	Furniture and Fixtures – BOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY
Tangible personal property rented from others	Rent – Annual Expense (times 8) (coded P)

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## Yonkers Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Payroll percentage	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Yonkers Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross income percentage	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 Other Revenue / Receipts

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# North Carolina

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## North Carolina Property Factor

This factor is not applicable to North Carolina apportionment.

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## North Carolina Payroll Factor

This factor is not applicable to North Carolina apportionment.

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## North Carolina Sales Factor

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 Other Revenue / Receipts

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# North Dakota

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## North Dakota Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Buildings and other fixed 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
Depletable assets	Depletable assets – BOY (Tab) Depletable assets – EOY (Tab)
Land	Land – BOY Land – EOY
Other assets (attach schedule)	Other Property / Assets – BOY Other Property / Assets – EOY
Rented property (Annual rental multiplied by 8)	Rent – Annual Expense

## North Dakota Payroll Factor

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

## North Dakota Sales Factor

Form field	Sales component
Gross receipts or sales, 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 Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts
Sales delivered or shipped to North Dakota destinations	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts
Sales shipped from North Dakota to the United States Government or to purchasers in a state or foreign country where the partnership did not have a filing requirement	Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances



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# Ohio

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## Ohio Property Factor

Form field	Property component
Property – Owned	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 Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Property – Rented	Rent – Annual Expense (times 8)

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## Ohio Payroll Factor

Form field	Payroll component
Payroll	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Ohio Sales Factor

Form field	Sales component
Sales	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Receipts for Services Performed Rental of Property Royalties Other Revenue / Receipts

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# Ohio – Akron

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## Akron Property Factor

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Form field	Property component
Average original cost of real and 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY
Gross annual rentals multiplied by 8	Rent – Annual Expense (times 8)

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## Akron Payroll Factor

Form field	Payroll component
Total wages, salaries, commissions, and other compensation paid to all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Akron Sales Factor

Form field	Sales component
Gross receipts from sales and work or services performed	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 Other Revenue / Receipts

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# Ohio – CCA

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## CCA Property Factor

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Form field	Property component
Average original cost of real and 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY
Gross annual rentals multiplied by 8	Rent – Annual Expense (times 8)

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## CCA Payroll Factor

Form field	Payroll component
Total wages, tips and other employee and/or owner compensation deducted on the attached federal tax return	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## CCA Sales Factor

Form field	Sales component
Gross receipts from sales made and work or services performed	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 Other Revenue / Receipts

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## Ohio – Cincinnati

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### Cincinnati Property Factor

Form field	Property component
Original cost 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
Supplies – BOY	
Supplies – EOY	
Gross annual rentals paid multiplied by 8	Rent – Annual Expense (times 8)

## Cincinnati Payroll Factor

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

## Cincinnati Sales Factor

Form field	Sales component
Gross receipts from sales made and services performed	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
	Other Revenue / Receipts



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# Ohio – Columbus

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## Columbus Property Factor

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Form field	Property component
Average original cost of all real and tangible person property owned or used by the taxpayer in the business or profession wherever situated except leased or rented real 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
	Supplies – EOY
Annual rental on rented and leased real property used by the taxpayer wherever situated multiplied by 8	Rent – Annual Expense (times 8)

## Columbus Payroll Factor

Form field	Payroll component
All wages, salaries and other compensation paid to employees wherever their services are performed except compensation exempt from municipal taxation under ORC 718.011	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Columbus Sales Factor

Form field	Sales component
Gross receipts from sales made or services performed wherever made or performed	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 Other Revenue / Receipts

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## Ohio – Generic

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### Generic Property Factor

Form field	Property component
Average 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
Supplies – BOY	
Supplies – EOY	
Gross annual rentals paid multiplied by 8	Rent – Annual Expense (times 8)

## Generic Payroll Factor

Form field	Payroll component
Wages, salaries, etc. paid employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Generic Sales Factor

Form field	Sales component
Gross receipts from sales made and/or work or services performed	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 Other Revenue / Receipts

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# Ohio – RITA

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## RITA Property Factor

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Form field	Property component
Average original cost 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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
	Supplies – BOY
Supplies – EOY	
Gross annual rentals multiplied by 8	Rent – Annual Expense (multiplied by 8)

## RITA Payroll Factor

Form field	Payroll component
Total wages, salaries, commissions and other compensation for all employees	Salaries and Wages Cost of Goods Sold Salaries and Wages

## RITA Sales Factor

Form field	Sales component
Gross receipts from sales and work or services performed	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 Other Revenue / Receipts

# Ohio – Toledo

## Toledo Property Factor

Form field	Property component
Average original cost 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 Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Gross annual rentals multiplied by 8	Rent – Annual Expense

## Toledo Payroll Factor

Form field	Payroll component
Wages, salaries, other compensation for services performed	Salaries and Wages
	Cost of Goods Sold Salaries and Wages

## Toledo Sales Factor

Form field	Sales component
Gross receipts from sales	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
	Other Revenue / Receipts



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# Oklahoma

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## Oklahoma Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Depreciable 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 Property / Assets – BOY Other Property / Assets – EOY
Land	Land – BOY Land – EOY
Rented property	Rent – Annual Expense (times 8)

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## Oklahoma Payroll Factor

Form field	Payroll component
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Payroll	Salaries and Wages Cost of Goods Sold Salaries and Wages
Officer salaries	Officer salaries (Tab)

## Oklahoma Sales Factor

Form field	Sales component
Sales delivered or shipped to OK purchases: Shipped from outside OK	Destination Sales from Outside State
Sales delivered or shipped to OK purchases: Shipped from within OK	Destination Sales from w/in State / Gross Receipts
Sales shipped from OK to: The United States Government	Origin Sales Shipped to US Government
Sales shipped from OK to: Purchases in a state or country where the corporation is not taxable	Origin Sales Shipped to Non-taxable Juris
Total sales (Everywhere)	Destination Sales from Outside State Destination Sales from w/in State / Gross Receipts Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris
Revenue, Traffic units, or Miles traveled	Alternate apportionment (Tab)

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# Oregon

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## Oregon Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Buildings and other 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
Land	Land – BOY Land – EOY
Other assets (describe)	Other Property / Assets – BOY Other Property / Assets – EOY
Construction in progress	Construction in Progress – BOY Construction in Progress – EOY
Rented Property (capitalize at 8 times the rental paid)	Rent Annual Expense

## Oregon Payroll Factor

Form field	Payroll component
Payroll includes wages, salaries, commissions, other compensation to employees, and guaranteed payments	Salaries and Wages Cost of Goods Sold, Wages Guaranteed Payments (Tab)

## Oregon Sales Factor

Form field	Sales component
Sales delivered or shipped to Oregon purchasers: shipped from outside Oregon	Destination Sales from Outside State Less: Returns and Allowances
Sales delivered or shipped to Oregon purchasers: shipped from inside Oregon	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales delivered or shipped from Oregon to the United States government	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales delivered or shipped from Oregon to purchasers in a state or country where the corporation is not taxable	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Other business receipts	Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts
Total sales and other business receipts (Everywhere)	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 Rental of Property Royalties Other Revenue / Receipts

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# Oregon – Lane County Transit District (LTD)

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## Lane County Transit District Property Factor

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Form field	Property component
Owned property (at original cost)	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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
	Inventories – EOY
Rented Property (capitalize at 8 times the rental paid)	Rent Annual Expense

## Lane County Transit District Payroll Factor

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

## Lane County Transit District Sales Factor

Form field	Sales component
Sales and other business gross receipts	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 Rental of Property Royalties Other Revenue / Receipts
Double-weighted sales	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 Rental of Property Royalties Other Revenue / Receipts

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# Oregon – Multnomah

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## Multnomah Property Factor

This factor is not applicable to Oregon-Multnomah apportionment.

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## Multnomah Payroll Factor

This factor is not applicable to Oregon-Multnomah apportionment.

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## Multnomah Sales Factor

Form field	Sales component
Gross Income	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 Rental of Property Royalties Other Revenue / Receipts

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# Oregon – Portland

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## Portland Property Factor

This factor is not applicable to Oregon-Portland apportionment.

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## Portland Payroll Factor

This factor is not applicable to Oregon-Portland apportionment.

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## Portland Sales Factor

Form field	Sales component
Gross Income	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 Rental of Property Royalties Other Revenue / Receipts



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## Oregon – Tri-County Metropolitan District (TM)

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### Tri-County Metropolitan District Property Factor

Form field	Property component
Owned property (at original cost)	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 Property / Assets – BOY
	Other Property / Assets – EOY
	Land – BOY
	Land – EOY
	Inventories – BOY
Inventories – EOY	
Rented Property (capitalize at 8 times the rental paid)	Rent Annual Expense

## Tri-County Metropolitan District Payroll Factor

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

## Tri-County Metropolitan District Sales Factor

Form field	Sales component
Sales and other business gross receipts	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 Rental of Property Royalties Other Revenue / Receipts
Double-weighted sales	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 Rental of Property Royalties Other Revenue / Receipts

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# Pennsylvania

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## Pennsylvania Property Factor – Form PA-20S/PA-65 Schedule H

Form field	Property component
Land and Building, including property rented	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – EOY Rent – Annual Expense (times 8) (class code 'R')
Machinery and Equipment including property rented	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Rent - Annual Expenses (class code 'M') times 8
Furniture and Fixtures including property rented	Furniture and Fixtures – BOY Furniture and Fixtures – EOY Rent - Annual Expense (class code 'F') times 8
Automobiles and Trucks including property rented	Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Rent - Annual Expense (class code 'A') times 8
Inventories	Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY

Form field	Property component
Other Tangible Property, including property rented	Other Property / Asset – BOY Other Property / Assets – EOY Rent - Annual Expense (class code 'T') times 8

## Pennsylvania Payroll Factor – Form PA-20S/PA-65 Schedule H

Form field	Payroll component
Cost of goods sold	Cost of Goods Sold Salaries and Wages
Salesman's Salaries and Commissions	Salaries and Wages (items left blank or coded 'C' or 'S')
Other Payroll	Salaries and Wages (items coded 'O' or 'R')

## Pennsylvania Sales Factor – Form PA-20S/PA-65 Schedule H

Form field	Sales component
Sales (Net of 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 Receipts for Services Performed
Interest, Rents, Royalties	Interest Rental of property Royalties
Other Income/Other Sales	Other Revenue / Receipts
Gross Sales Price of Assets (except securities)	Gross sales price of assets (except securities) on the state tab

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## Pennsylvania Special Apportionment – PA-20S/PA-65 Schedule H

Form field	Component
Numerator	Numerator on the Other Information button in the state tab
Denominator	Denominator on the Other Information button in the state tab

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## Pennsylvania Property Factor – Form PA-20S/PA-65 Schedule H-Corp

This factor is not applicable to Form PA-20S/PA-65 Schedule H-Corp apportionment.

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## Pennsylvania Payroll Factor – Form PA-20S/PA-65 Schedule H-Corp

This factor is not applicable to Form PA-20S/PA-65 Schedule H-Corp apportionment.

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## Pennsylvania Sales Factor – Form PA-20S/PA-65 Schedule H-Corp

Form field	Sales component
Sales (Net of 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 Receipts for Services Performed
Interest, Rents, Royalties	Interest Rental of property Royalties

<b>Form field</b>	<b>Sales component</b>
Other Income/Other Sales	Other Revenue / Receipts
Gross Sales Price of Assets (except securities)	Gross sales price of assets (except securities) on the state tab
Partner's share of sales from partnerships	Sales from other partnership on the Other Information button in the state tab

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## **Pennsylvania Special Apportionment – PA-20S/PA-65 Schedule H-Corp**

<b>Form field</b>	<b>Component</b>
Numerator	Numerator on the Other Information button in the state tab
Denominator	Denominator on the Other Information button in the state tab

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# Pennsylvania – Philadelphia

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## Philadelphia Property Factor

Form field	Property component
Inventories of Raw Materials, Work in Progress and Finished Goods	Inventories – BOY Inventories – EOY
Land and Buildings Owned	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – EOY
Machinery and Equipment Owned	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY
Other Tangible Assets Owned	Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY
Rented Property	Rent – Annual Expense (times 8)

## Philadelphia Payroll Factor

Form field	Payroll component
Philadelphia Payroll	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Philadelphia Sales Factor

Form field	Sales component
Philadelphia Receipts	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales 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 Rental of Property Royalties Other Revenue / Receipts



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# Rhode Island

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## Rhode Island Property Factor

Form field	Property component
Average net book value of: Inventory	Inventories – BOY Inventories – EOY
Average net book value of: Depreciable assets	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 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

<b>Form field</b>	<b>Property component</b>
	Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY
Average net book value of: Land	Land – BOY Land – EOY
Average net book value of: Rent	Rent – Annual Expense (times 8)

## Rhode Island Payroll Factor

<b>Form field</b>	<b>Payroll component</b>
Salaries and wages paid or incurred	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Rhode Island Sales Factor

<b>Form field</b>	<b>Sales component</b>
Gross Receipts	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 Receipts for Services Performed
Gross Receipts – Sales Under 44-11-14(a)(2)(i)(B)	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Dividends	Dividends (Tab)
Interest	Interest
Rents	Rental of Property
Royalties	Royalties
Net capital gain	Net capital gain (Tab)
Ordinary income	Ordinary gain (Tab)
Other income	Other Revenue / Receipts
Income exempt from federal taxation	Income exempt from federal taxation (Tab)

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# South Carolina

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## South Carolina Property Factor

This factor is not applicable to South Carolina apportionment.

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## South Carolina Payroll Factor

This factor is not applicable to South Carolina apportionment.

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## South Carolina Sales Factor

Form field	Sales component
Total Sales or Gross Receipts	Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services Performed Other Revenue / Receipts
Apportionment factor (alternate apportionment)	Railroad company (revenue) (Tab) Motor carrier (mileage) (Tab) Pipeline companies (revenue) (Tab) Airlines & shipping (revenue) (Tab)

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# Tennessee

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## Tennessee Property Factor

Form field	Property component
Land, buildings, leaseholds, and improvements	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – EOY
Machinery, equipment, furniture, and fixtures	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Automobiles and trucks	Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Inventories and work in progress	Inventories – BOY Inventories – EOY
Prepaid supplies and other property	Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY
Share of partnership property	Share of general partnership property – BOY (Tab) Share of general partnership property – EOY (Tab)
Exempt inventory	Exempt inventory – BOY (Tab) Exempt inventory – EOY (Tab)
Rented property	Rent – Annual Expense (times 8)

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## Tennessee Payroll Factor

Form field	Payroll component
Payroll factor	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Tennessee Sales Factor

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 Rental of Property Royalties Other Revenue / Receipts

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# Texas

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## Texas Property Factor

This factor is not applicable to Texas apportionment.

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## Texas Payroll Factor

This factor is not applicable to Texas apportionment.

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## Texas Sales Factor

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

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# Utah

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## Utah Property Factor

Form field	Property component
Land	Land – BOY Land – 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
Inventory and supplies	Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY
Rented property	Rent – Annual Expense (times 8)
Other allowable property	Other Property / Assets – BOY Other Property / Assets – EOY



## Utah Payroll Factor

Form field	Payroll component
Total wages, salaries, commissions, and other compensation	Salaries and Wages Cost of Goods Sold Salaries and Wages

## Utah Sales Factor

Form field	Sales component
Total Sales (gross receipts less returns and allowances), Inside and Outside Utah	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 Utah buyers from outside Utah, Inside Utah	Destination Sales from Outside State Less: Returns and Allowances
Sales delivered or shipped to Utah buyers from within Utah, Inside Utah	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales shipped from Utah to United States Government, Inside Utah	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales shipped from Utah to buyers in states where the partnership has no nexus (partnership not taxable in buyer's state), Inside Utah.	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Rent and royalty income, Inside Utah	Rental of Property Royalties
Rent and royalty income, Inside and Outside Utah	Rental of Property Royalties
Services and other allowable sales, Inside Utah	Receipts for Services Performed
Services and other allowable sales, Inside and Outside Utah	Receipts for Services Performed

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# Vermont

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## Vermont Property Factor

Form field	Property component
Inventories	Inventories – BOY Inventories – EOY
Buildings and other depreciable assets	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Depletable assets	Depletable assets – BOY (Tab) Depletable assets – EOY (Tab)
Land	Land – BOY Land – EOY
Other assets	Other property / Assets – BOY Other property / Assets – EOY
Rented real and personal property (annual rent times 8)	Rent – Annual Expense

## Vermont Payroll Factor

Form field	Payroll component
Total Salaries and Wages	Salaries and Wages Cost of Goods Sold Wages

## Vermont Sales Factor

Form field	Sales component
Sales or gross receipts (Everywhere)	Receipts for services performed Destination sales from outside state Less: Returns and Allowances Destination sales within state / Gross Receipts 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
Services performed in Vermont	Receipts for services performed
Sales delivered or shipped to purchasers in Vermont from outside Vermont	Destination sales from outside state Less: Returns and Allowances
Sales delivered or shipped to purchasers in Vermont from within Vermont	Destination sales within state / Gross Receipts Less: Returns and Allowances
Sales shipped from Vermont to the U.S. Government	Origin sales shipped to US Government Less: Returns and Allowances
Sales shipped from Vermont to purchasers in a state where the entity is not taxable	Origin Sales Shipped to Non-Taxable Juris Less: Returns and Allowances
Business Interest	Interest
Royalties	Royalties
Gross rents	Rental of Property
Other business income	Other Revenue / Receipts

# Virginia

## Virginia Property Factor

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 property / Assets – BOY Other property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY Rent – Annual Expense (times 8)

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## Virginia Payroll Factor

Form field	Payroll component
Payroll factor	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## Virginia Sales Factor

Form field	Sales component
Sales factor	Destination Sales shipped from within State Destination Sales shipped from Outside State Receipts for services performed Interest Rental of Property Royalties Other Revenue / Receipts

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# West Virginia

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## West Virginia Property Factor

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Form field	Property component
Total 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 property / Assets – BOY Other property / Assets – EOY Land – BOY Land – EOY Inventory – BOY Inventory – EOY Rent – Annual Expense

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## West Virginia Payroll Factor

Form field	Payroll component
Total Payroll	Salaries and Wages Cost of Goods Sold Salaries and Wages

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## West Virginia Sales Factor

Form field	Sales component
Total Sales	Destination Sales shipped from within State Less: Returns and Allowances Destination Sales shipped from outside State Less: Returns and Allowances Origin Sales shipped from within State to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts

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## West Virginia Additional Apportionment Data

Form field	Sales component
Motor Carrier Factor	Vehicle miles (Tab)

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# Wisconsin

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## Wisconsin Sales Factor – Schedule A-01

Form Field	Sales Component
Sales of tangible personal property delivered or shipped to WI purchasers shipped from outside WI	Destination Sales from Outside State Less: Returns and Allowances
Sales of tangible personal property delivered or shipped to WI purchasers shipped from within WI	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales of tangible personal property shipped from WI to the federal government within WI	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales of tangible personal property shipped from WI to the federal government in a state where the taxpayer would not be taxable under P.L. 86-272	Sales from WI to federal government in state not taxable under PL 86-272 (Tab)
Sales of tangible personal property shipped from WI to purchasers in a state where the taxpayer would not be taxable under P.L. 86-272	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances
Double throwback sales	Double throwback sales (Tab)



<b>Form Field</b>	<b>Sales Component</b>
Total sales of tangible personal property (Total company)	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 from WI to federal government in state not taxable under PL 86-272 (Tab) Double throwback sales (Tab)
Gross receipts from the use of computer software if the purchaser or licensee used the software in WI	Gross receipts from the use of computer software (Tab)
Total gross receipts from the use of computer software (Total company)	Gross receipts from the use of computer software (Tab)
Gross receipts from services provided to a purchaser who received benefit in WI	Receipts for Services Performed
Total gross receipts from services (Total company)	Receipts for Services Performed
Other apportionable gross receipts	Other Revenue / Receipts

## Wisconsin Financial Institutions – Schedule A-02

<b>Form Field</b>	<b>Component</b>
Gross interest and other fees from loans secured by real property	Gross interest and other fees from loans secured by real property (Tab)
Gross interest and other fees from loans secured by tangible personal property	Gross interest and other fees from loans secured by tangible personal property (Tab)
Gross interest and other fees from unsecured loans	Gross interest and other fees from unsecured loans (Tab)
Net gains from sales of loans secured by real property	Net gains from sales of loans secured by real property (Tab)
Net gains from sales of loans secured by tangible personal property	Net gains from sales of loans secured by tangible personal property (Tab)

<b>Form Field</b>	<b>Component</b>
Net gains from sales of unsecured loans	Net gains from sales of unsecured loans (Tab)
Gross receipts from credit card receivables	Gross receipts from credit card receivables (Tab)
Net gains from sales of credit card receivables	Net gains from sales of credit card receivables (Tab)
Credit card issuer's reimbursement fees	Credit card issuer's reimbursement fees (Tab)
Gross receipts from merchant discount	Gross receipts from merchant discount (Tab)
Loan servicing fees	Loan servicing fees (Tab)
Gross receipts from travelers checks, cashiers checks, certified checks, and money orders	Gross receipts from travelers checks, cashiers checks, certified checks, and money orders (Tab)
Gross receipts from automated teller machines and safety deposit boxes	Gross receipts from automated teller machines and safety deposit boxes (Tab)
Gross receipts from maintaining accounts	Gross receipts from maintaining accounts (Tab)
Gross receipts from electronic funds transfer	Gross receipts from electronic funds transfer (Tab)
Gross receipts from cash management services	Gross receipts from cash management services (Tab)
Gross receipts from international trade services	Gross receipts from international trade services (Tab)
Gross receipts from data processing services and document imaging services	Gross receipts from data processing services and document imaging services (Tab)
Gross receipts from research services	Gross receipts from research services (Tab)
Gross receipts from trust services	Gross receipts from trust services (Tab)
Gross receipts from investment banking services	Gross receipts from investment banking services (Tab)
Gross receipts from brokerage services	Gross receipts from brokerage services (Tab)
Gross receipts from services provided to regulated investment companies	Gross receipts from services provided to regulated investment companies (Tab)
Gross receipts from other services	Gross receipts from other services (Tab)

<b>Form Field</b>	<b>Component</b>
Gross receipts from the lease of real property	Gross receipts from the lease of real property (Tab)
Gross receipts from the lease of tangible personal property	Gross receipts from the lease of tangible personal property (Tab)
Gross receipts from computer software	Gross receipts from computer software (Tab)
Gross royalties and other gross receipts from intangibles, excluding securities	Gross royalties and other gross receipts from intangibles, excluding securities (Tab)
Sales of tangible personal property	Sales of tangible personal property (Tab)
Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272	Gross receipts apportioned to a state where the taxpayer is not taxable (Tab)

## Wisconsin Investment Companies – Schedule A-06

<b>Form Field</b>	<b>Component</b>
Gross brokerage commissions	Gross brokerage commissions (Tab)
Gross margin interest earned	Gross margin interest earned (Tab)
Gross account maintenance fee	Gross account maintenance fee (Tab)
Gross receipts, net of commissions, from sales of trading assets	Gross receipts, net of commissions, from sales of trading assets (Tab)
Gross receipts received on investment contracts	Gross receipts received on investment contracts (Tab)
Gross receipts from underwriting services	Gross receipts from underwriting services (Tab)
Other gross receipts or net gains	Other gross receipts or net gains (Tab)
Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272	Gross receipts apportioned to a state where the taxpayer is not taxable (Tab)

## Wisconsin Insurance Companies – Schedule A-05

Form Field	Component
Direct premiums written for insurance on property and risks, other than life insurance	Direct premiums written for insurance on property and risks, other than life insurance (Tab)
Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance	Assumed premiums from domestic insurance companies written for reinsurance on property and risks, other than life insurance (Tab)

## Wisconsin Property Factor – Schedules A-04 and A-10

Form field	Property component
Land	Land – BOY Land – EOY
Buildings	Buildings – BOY Buildings – EOY
Furniture and fixtures	Furniture and Fixtures – BOY Furniture and Fixtures – EOY
Transportation equipment	Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY
Machinery and other equipment	Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY
Depletable property	Depletable property – BOY (Tab) Depletable property – EOY (Tab)
Leasehold improvements	Leasehold Improvements – BOY Leasehold Improvements – EOY
Inventories	Inventories – BOY Inventories – EOY
Other	Other Property / Assets – BOY Other Property / Assets – EOY

## Wisconsin Payroll Factor – Schedules A-04 and A-10

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

## Wisconsin Interstate Transportation – Schedules A-03, A-07, A-09, and A-11

Form field	Component
Aircraft arrivals and departures	Aircraft arrivals and departures (Tab)
Revenue tons	Revenue tons (Tab)
Originating revenue	Originating revenue (Tab)
Gross receipts from carriage of personal and property	Gross receipts from carriage of personal and property (Tab)
Ton miles of carriage	Ton miles of carriage (Tab)
Revenue ton miles of carriage	Revenue ton miles of carriage (Tab)
Traffic units	Traffic units (Tab)
Sales of tangible personal property delivered or shipped to WI purchasers shipped from outside WI	Destination Sales from Outside State Less: Returns and Allowances
Sales of tangible personal property delivered or shipped to WI purchasers shipped from within WI	Destination Sales w/in State / Gross Receipts Less: Returns and Allowances
Sales of tangible personal property shipped from WI to the federal government within WI	Origin Sales Shipped to US Government Less: Returns and Allowances
Sales of tangible personal property shipped from WI to the federal government in a state where the taxpayer would not be taxable under P.L. 86-272	Sales from WI to federal government in state not taxable under PL 86-272 (Tab)
Sales of tangible personal property shipped from WI to purchasers in a state where the taxpayer would not be taxable under P.L. 86-272	Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances

<b>Form field</b>	<b>Component</b>
Double throwback sales	Double throwback sales (Tab)
Total sales of tangible personal property (Total company)	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 from WI to federal government in state not taxable under PL 86-272 (Tab) Double throwback sales (Tab)