
APPORTIONMENT FORM COMBINATION TABLES GUIDE

UltraTax/1120

Tax Year 2018

ULTRATAX CS[®]

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Apportionment Form Combination Tables for UltraTax/1120

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.

Alabama

Alabama Property Factor – C and S Corporations

| 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) | IDB/IRB property (at cost) – BOY (tab) IDB/IRB property (at cost) – EOY (tab) |
| Government property (at FMV) | Government property (at FMV) – BOY (tab) Government property (at FMV) – EOY (tab) |

| Form field | Property component |
|-----------------------|--|
| Other | Construction in Progress – BOY Construction in Progress – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Annual rental expense | Rent – Annual Expense |

Alabama Payroll Factor – C and S Corporations

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

Alabama Sales Factor – C and S Corporations

| Form field | Sales component |
|--|---|
| Alabama – Destination sales | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances |
| Alabama – Origin sales | 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 |

| Form field | Sales component |
|--|--|
| Interest | Interest |
| Rents | Rental of Property |
| Royalties | Royalties |
| Gross proceeds from capital and ordinary gains | Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop |
| Other | Receipts for Services Performed Other Revenue / Receipts |

Alaska

Alaska Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| | Supplies – BOY |
| | Supplies – EOY |
| | Rent – Annual Expense |

Alaska Payroll Factor – C and S Corporations

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

Alaska Sales Factor – C and S Corporations

| 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 Preformed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Property Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Arizona

Arizona Property Factor – C and S Corporations

| Form field | Property component |
|--------------------|--|
| Inventory | Inventories – BOY Inventories – EOY |
| Depreciable assets | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Property / Assets – BOY Other Tangible Property / Assets – EOY |
| Land | Land – BOY Land – EOY |
| Rented property | Rent – Annual Expense |
| Other assets | Supplies – BOY Supplies – EOY Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY |

Arizona Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Wages, salaries, commissions and other compensation of employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Arizona Sales Factor – C and S Corporations

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

Arkansas

Arkansas Property Factor – C Corporations

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

| Form field | Property component |
|--|-------------------------------|
| Average Value of Intangible Property (For Financial Institutions Only) | Alternate Apportionment (tab) |

Arkansas Property Factor – S Corporations

| 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 Other Tangible Assets – BOY Depletable Assets – 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 Other Tangible Assets – EOY Depletable Assets – EOY Land – EOY Inventories – EOY Supplies – EOY |
| Rented Property | Rent – Annual Expense |

Arkansas Payroll Factor – C and S Corporations

| 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 Officer's Compensation |

Arkansas Sales Factor – C and S Corporations

| 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

California

California Property Factor – C and S Corporations

| Form field | Property component |
|--------------------------------------|--|
| Inventory | Inventories – BOY Inventories – EOY |
| Buildings | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY |
| Machinery and 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Rented property used in the business | Rent – Annual Expense |

California Payroll Factor – C and S Corporations

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

California Sales Factor – C and S Corporations

| Form field | Sales component |
|---|---|
| Sales – 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 |
| Sales shipped from outside California | Destination Sales from Outside State Less: Returns and Allowances |
| Sales shipped from within California | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Sales shipped from California to: The United States Government | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Sales shipped from California to: Purchasers in a state where the taxpayer is not taxable | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |
| Sales from services (Part A) Total other gross receipts (Part B) | Receipts for Services Performed |
| Sales or other income from intangibles (Part A) Total other gross receipts (Part B) | Gross Proceeds – Sale of Intangible Pers Prop |
| Sales from rental, leasing & licensing of tangible or real property (Part A) Total other gross receipts (Part B) | Rental of Property |

| Form field | Sales component |
|---|---|
| Sales from partnerships or LLCs treated as partnerships (Part A) Total other gross receipts (Part B) | Other Revenue / Receipts |
| Other gross receipts – Everywhere and within California (Part A) Total other gross receipts (Part B) | Interest Dividends Royalties Gross Proceeds – Sale of Real / Tangible Prop Other Revenue / Receipts |

Colorado

Colorado Sales Factor – C and S Corporations

| 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 revenue from services | Receipts for Services Performed (items with code 1 in the statement dialog) |
| Gross rents and royalties from real property | Rental of Property Royalties (items with code R in the statement dialog) |
| Gross proceeds from sales of real property | Gross Proceeds – Sale of Real / Tangible Prop Other Revenue / Receipts |
| Taxable interest and dividend income | Interest Dividends |
| Gain from the sale of intangible personal property | Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Patent and copyright royalties | Royalties (items with code P in the statement dialog) |
| Revenue from the performance of purely personal services | Revenue from purely personal services (items with code 2 in the statement dialog) |

Connecticut

Connecticut Property Factor – C and S Corporations

This factor is not applicable to Connecticut apportionment.

Connecticut Payroll Factor – C and S Corporations

This factor is not applicable to Connecticut apportionment.

Connecticut Sales Factor – C Corporations

| Form field | Sales component |
|---|---|
| Gross receipts from sales of tangible personal property held for sale in the ordinary course of trade or business | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances |
| Gross receipts from services | Receipts for Services Performed |
| Gross receipts from the rental, lease or license of intangible property | Rental of Property Royalties |

| | |
|--|--|
| Interest | Interest |
| Gross receipts from the sale or disposition of real or intangible property held for sale in the ordinary course of trade or business | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Other | Other Revenue / Receipts |

Connecticut Sales Factor – S Corporations

| Form field | Sales component |
|---|---|
| Gross receipts from sale of tangible property | Destination Sales w/in State / Gross Receipts |
| Gross receipts from services | Receipts for Services Performed |
| Gross receipts from rental, lease, license of tangible property | Rental of Property |
| Gross receipts from rental, lease, license of intangible property | Destination Sales w/in State / Gross Receipts |
| Gross receipts from sale of intangible property | Rental of Property |
| Other | Other Revenue / Receipts |

Delaware

Delaware Property Factor – C and S Corporations

| Form field | Property component |
|----------------------------------|--|
| 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 Construction in Progress – BOY Construction in Progress – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |

| Form field | Property component |
|--|--|
| Real and tangible property rented | Real / tangible property rented BOY (tab) Real / tangible property rented EOY (tab) |
| Less: Value at original cost of real and tangible property the income from which is separately allocated | Real / tangible property separately allocated BOY (tab) Real / tangible property separately allocated EOY (tab) |

Delaware Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Wages, salaries, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Less: Wages, salaries, and other compensation of general executive officers | Officer's Compensation |

Delaware Sales Factor – C and S Corporations

| 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 Dividends Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

District of Columbia

District of Columbia Payroll Factor – C and S Corporations

| Form field | Payroll component |
|----------------|---|
| Payroll Factor | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

District of Columbia Sales Factor – C and S Corporations

| Form field | Sales component |
|--------------|--|
| Sales Factor | 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 Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Florida

Florida Property Factor – C and S Corporations

| Form field | Property component |
|--|--|
| Inventories of raw material, work in process, finished goods | 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 owned | Land – BOY Land – EOY |
| Other tangible and intangible (financial org. only) assets (attach schedule) | Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Rented property | Rent – Annual Expense |

Florida Payroll Factor – C and S Corporations

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

Florida Sales Factor – C and S Corporations

| Form field | Sales component |
|--|---|
| Sales (gross receipts) | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State |
| Sales delivered or shipped to Florida purchasers | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State |
| Other gross receipts | Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Georgia

Georgia Property Factor – C and S Corporations

This factor is not applicable to Georgia apportionment.

Georgia Payroll Factor – C and S Corporations

This factor is not applicable to Georgia apportionment.

Georgia Sales Factor – C and S Corporations

| Form field | Sales component |
|------------------------------|--|
| Gross receipts from business | 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Hawaii – C Corporations

Hawaii Property Factor – C Corporations

| Form field | Property component |
|-------------------------|---|
| Inventory | Inventories – BOY Inventories – EOY |
| Buildings | Buildings – BOY Buildings – EOY |
| Machinery and equipment | Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY |
| Furniture and equipment | Furniture and Fixtures – BOY Furniture and Fixtures – EOY |
| Delivery equipment | Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY |
| Land | Land – BOY Land – EOY |
| Leasehold interests | Rent – Annual expense if Rent code L is selected in the statement dialog |
| Rented properties | Rent – Annual expense if Rent code is blank or R is selected in the statement dialog |
| Leasehold improvements | Leasehold Improvements – BOY Leasehold Improvements – EOY |

| Form field | Property component |
|-----------------------|--|
| Other tangible assets | Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY |

Hawaii Payroll Factor – C Corporations

| Form field | Payroll component |
|---|--|
| Cost of goods sold (Compensation only) | Cost of Goods Sold Salaries and Wages |
| Cost of operations (Compensation only) | Salaries and Wages with code P in the statement dialog |
| Compensation of officers | Officer's Compensation |
| Salesmen's salaries | Salaries and Wages with code S in the statement dialog |
| Salesmen's commissions | Salaries and Wages with code C in the statement dialog |
| Other salaries and wages | Blank Salaries and Wages items or items with code O in the statement dialog |
| Repairs (Compensation only) | Salaries and Wages with code R in the statement dialog |
| Other deductions (Compensation only) | Salaries and Wages with code D in the statement dialog |

Hawaii Sales Factor – C Corporations

| Form field | Sales component |
|---|---|
| From outside Hawaii | Destination Sales from Outside State Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |
| From within Hawaii | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Sales shipped from Hawaii to the U.S. Gov't | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Sales delivered or shipped to purchasers outside Hawaii | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |

Hawaii – S Corporations

Hawaii Property Factor – S Corporations

| Form field | Property component |
|---------------------|---|
| Land | Land – BOY Land – EOY |
| Buildings | Buildings – BOY Buildings – EOY |
| Inventories | Inventories – BOY Inventories – EOY |
| Leasehold interests | Rent – Annual expense if Rent code L is selected in the statement dialog |
| Rented property | Rent – Annual expense if Rent code is blank or R is selected in the statement dialog |
| 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY |

| Form field | Property component |
|------------|-------------------------------|
| | Other Property / Assets – EOY |
| | Supplies – BOY |
| | Supplies – EOY |

Hawaii Payroll Factor – S Corporations

| Form field | Payroll component |
|--------------------|---------------------------------------|
| Total compensation | Salaries and Wages |
| | Cost of Goods Sold Salaries and Wages |
| | Officer's Compensation |

Hawaii Sales Factor – S Corporations

| 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 |
| | Dividends |
| | Rental of Property |
| | Royalties |
| | Gross Proceeds – Sale of Real / Tangible Prop |
| | Less: Adjusted Basis of Property |
| | Gross Proceeds – Sale of Intangible Pers Prop |
| | Less: Adjusted Basis of Property |
| | Other Revenue / Receipts |

Idaho

Idaho Property Factor – C and S Corporations

| Form field | Property component |
|---|--|
| Inventories – BOY | Inventories – BOY |
| Real and tangible personal property – BOY | Buildings – BOY Leasehold Improvements – BOY Machinery – BOY Equipment – BOY Transportation / Delivery Equipment – BOY Furniture & Fixtures – BOY Other Tangible Assets – BOY Depletable Assets – BOY Land – BOY Supplies – BOY |
| Inventories – EOY | Inventories – EOY |
| Real and tangible personal property – EOY | Buildings – EOY Leasehold Improvements – EOY Machinery – EOY Equipment – EOY Transportation / Delivery Equipment – EOY Furniture & Fixtures – EOY Other Tangible Assets – EOY Depletable Assets – EOY Land – EOY Supplies – EOY |
| Rented Property | Rent – Annual Expense |

Idaho Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--------------------------|--|
| Total wages and salaries | Salaries and Wages Cost of Goods Sold Wages Officer's Compensation |

Idaho Sales Factor – C and S Corporations

| 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 Destination |
| Sales of services | Receipts for Services Performed |
| Other business gross receipts | Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Illinois

Illinois Property Factor – C and S Corporations

This factor is applicable to Illinois Annual Reports only.

Illinois Payroll Factor – C and S Corporations

This factor is not applicable to Illinois apportionment.

Illinois Sales Factor – C and S Corporations

| 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 Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts Tax exempt interest income (tab) |

Indiana

Indiana Property Factor – C and S Corporations

| Form field | Property component |
|---|--|
| Property reported on federal return | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Supplies – BOY Supplies – EOY |
| Fully depreciated assets still in use at cost | Fully depreciated assets (tab) |
| Inventories, including work in progress | Inventories – BOY Inventories – EOY |

| Form field | Property component |
|----------------------------------|--|
| Other tangible personal property | Other tangible personal property (tab) |
| Rented property | Rent – Annual Expense |

Indiana Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Wages, salaries, commissions, and other compensation of employees related to business income and pro rata share of payroll reportable on the return | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Indiana Sales Factor – C and S Corporations

| 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 |
| 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 |
| 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 and other receipts from extending credit attributed to Indiana | Interest and other receipts from extending credit (tab) |

| Form field | Sales component |
|--|---|
| Other gross business receipts not previously apportioned | Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Iowa

Iowa Property Factor – C and S Corporations

This factor is not applicable to Iowa apportionment.

Iowa Payroll Factor – C and S Corporations

This factor is not applicable to Iowa apportionment.

Iowa Sales Factor – C, S, and Financial Corporations

| Form field | Sales component |
|------------------------------|--|
| Gross Receipts | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services Performed |
| Net Dividends | Dividends |
| Exempt Interest | Exempt interest (tab) Note: Amounts entered on the tab take precedence over the amounts entered in Screen IAAAdjC or IAAAdjS |
| Accounts Receivable Interest | Accounts receivable interest (tab) |
| Other Interest | Interest |
| Rent | Rental of Property |
| Royalties | Royalties |

| Form field | Sales component |
|----------------------------|---|
| Capital Gains | Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Ordinary Gains | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property |
| Partnership Gross Receipts | Partnership gross receipts (tab) |
| Other | Other Revenue / Receipts |

Kansas

Kansas Property Factor – C, S, and Financial Corporations

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

| Form field | Property component |
|--------------------------------|--|
| Less: Construction in progress | Construction in Progress – BOY Construction in Progress – EOY |
| Net annual rented property | Rent – Annual Expense |

Kansas Payroll Factor – C, S, and Financial Corporations

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

Kansas Sales Factor – C and S Corporations

| 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 |

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

Kentucky

Kentucky Property Factor – C and S Corporations

| Form field | Property component |
|-------------------------|--|
| Inventories | Inventories – BOY Inventories – EOY |
| Buildings | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY |
| Machinery and equipment | Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY |
| Land | Land – BOY Land – EOY |
| Other tangible assets | Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Leased property | Rent – Annual Expense |

Kentucky Payroll Factor – C and S Corporations

| Form field | Payroll component |
|-------------------|---|
| Kentucky payrolls | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Total payrolls | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Kentucky Sales Factor – C and S Corporations

| Form field | Sales component |
|----------------|---|
| Kentucky sales | 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 Receipts for Services Performed Interest Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |
| Total sales | Destination Sales w/in State / Gross Receipts Destination Sales Outside State Origin Sales Shipped to US Government Receipts for Services Performed Interest Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Kentucky – Lexington - Fayette County

Lexington - Fayette County Payroll Factor – C and S Corporations

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

Lexington - Fayette County Sales Factor – C and S Corporations

| Form field | Sales component |
|--------------|---|
| Sales factor | 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 Rental of Property |

| Form field | Sales component |
|-------------------|---|
| | Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Kentucky – Louisville

Louisville Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Gross Wages, salaries and other compensation paid to all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Louisville Sales Factor – C and S Corporations

| Form field | Sales component |
|---|--|
| Gross Receipts from sales made and / or services rendered | 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 Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Kentucky – Single Tax District

Single Tax District Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Gross Wages, salaries and other compensation paid to all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Single Tax District Sales Factor – C and S Corporations

| Form field | Sales component |
|---|--|
| Gross Receipts from sales made and / or services rendered | 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 Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Louisiana

Louisiana Property Factor – C and S Corporations

| Form field | Property component |
|---------------------------------------|---|
| Cash | Cash (from the Schedule C and H button on the tab) |
| Notes and accounts receivable | Notes and accounts receivable (from the Schedule C and H button on the tab) |
| Reserve for bad debts | Reserve for bad debts (from the Schedule C and H button on the tab) |
| Investments in US govt obligations | Investments in US govt obligations (from the Schedule C and H button on the tab) |
| Stock and obligations of subsidiaries | Stock and obligations of subsidiaries (from the Schedule C and H button on the tab) |
| Other investments | Other investments (from the Schedule C and H button on the tab) |
| Loans to stockholders | Loans to stockholders (from the Schedule C and H button on the tab) |
| Other intangible assets | Other intangible assets (from the Schedule C and H button on the tab) |
| Accumulated depreciation | Accumulated depreciation (from the Schedule C and H button on the tab) |
| Inventories | Inventories – BOY Inventories – EOY |

| Form field | Property component |
|---|--|
| 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 |
| Accumulated depreciation | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Note: Includes accumulated depreciation for Buildings, Leasehold Improvements, Machinery, Equipment, Transportation / Delivery Equipment, and Furniture and Fixtures. |
| Depletable assets | Depletable Assets – BOY Depletable Assets – EOY |
| Accumulated depletion | Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY |
| Land | Land – BOY Land – EOY |
| Other real and tangible assets | Other Tangible Assets – BOY Other Tangible Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Supplies – BOY Supplies – EOY |
| Excessive reserves, assets not reflected on books, or undervalued assets | Excessive Reserves (statement) |
| Real and Tangible assets not used in production of net apportionable income | Tangible assets used for non-business income (statement) |

Louisiana Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Wages, salaries and other personal service compensation paid during the year | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Louisiana Sales Factor – Schedule B – C and S Corporations

| Form field | Sales component |
|----------------------------------|--|
| Sales | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State |
| Charges for services | Receipts for Services Performed |
| Other gross apportionable income | Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Louisiana Sales Factor – Schedule I – C and S Corporations

| Form field | Sales component |
|--|---|
| Sales | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State |
| Charges for services | Receipts for Services Performed |
| Other Revenues: Rents and royalties | Rental of Property Royalties Schedule I: Rents and royalties on the tab |
| Other Revenues: | Interest (item with code 1 in the statement dialog) Dividends (item with code 1 in the statement dialog) |

| Form field | Sales component |
|---|--|
| Dividends and interest from subsidiaries | Schedule I button on the tab: Dividends and interest from subsidiaries |
| Other Revenues: Other dividends and interest | Interest (blank item or item with code 2 in the statement dialog) Dividends (blank item or item with code 2 in the statement dialog) Schedule I button on the tab: Other dividends and interest |
| Other Revenues: All other revenues | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts Schedule I button on the tab: All other revenues |

Maine

Maine Property Factor – C and S Corporations

| 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY Rent – Annual Expense |

Maine Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---------------|---|
| Total Payroll | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Maine Sales Factor – C and S Corporations

| 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Maryland

Maryland Property Factor – C and S Corporations

| Form field | Property component |
|--------------------------|--|
| Inventory | Inventories – BOY Inventories – 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Rent expense capitalized | Rent – Annual Expense |

Maryland Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--------------------------|---|
| Compensation of officers | Officer's Compensation |
| Other salaries and wages | Salaries and Wages Cost of Goods Sold Salaries and Wages |

Maryland Sales Factor – C and S Corporations

| 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 |
| Interest | Interest |
| Gross rents | Rental of Property |
| Gross royalties | Royalties |
| Capital gain income | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Other income | Other Revenue / Receipts |

Massachusetts

Massachusetts Property Factor – C and S Business Corporations

| 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |
| Property rented | Rent – Annual Expense |

Massachusetts Property Factor – Security Corporations and Homeowner Associations

This factor is not applicable to Massachusetts apportionment.

Massachusetts Payroll Factor – C and S Business Corporations

| Form field | Payroll component |
|---------------|---|
| Total payroll | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Massachusetts Payroll Factor – Security Corporations and Homeowner Associations

This factor is not applicable to Massachusetts apportionment.

Massachusetts Sales Factor – C and S Business Corporations

| Form field | Sales component |
|------------------------|---|
| Tangible (destination) | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances |
| Tangible (throwback) | 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 |

| Form field | Sales component |
|---------------------|--|
| Other sales factors | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Receipts – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Massachusetts Sales Factor – Security Corporations and Homeowner Associations

This factor is not applicable to Massachusetts apportionment.

Michigan MBT

Michigan – MBT Property Factor – C and S Corporations

This factor is not applicable to Michigan MBT apportionment.

Michigan – MBT Payroll Factor – C and S Corporations

This factor is not applicable to Michigan MBT apportionment.

Michigan – MBT Sales Factor – C and S Corporations

| 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 Rental of Property Other Revenue / Receipts |

Michigan

Michigan – Property Factor – C and S Corporations

This factor is not applicable to Michigan apportionment.

Michigan – Payroll Factor – C and S Corporations

This factor is not applicable to Michigan apportionment.

Michigan – Sales Factor – C and S Corporations

| 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 Rental of Property Other Revenue / Receipts |

Michigan – Albion

Albion Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Albion Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Albion Sales Factor – C and S Corporations

| 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 – Battle Creek

Battle Creek Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Battle Creek Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Battle Creek Sales Factor – C and S Corporations

| 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 – Benton Harbor

Benton Harbor Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Benton Harbor Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Benton Harbor Sales Factor – C and S Corporations

| 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 – Big Rapids

Big Rapids Property Factor – C and S Corporations

| 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 Tangible Assets – BOY | |
| Other Tangible Assets – EOY | |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Big Rapids Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Big Rapids Sales Factor – C and S Corporations

| 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 – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 multiplied by 8 | Rent – Annual Expense |

Detroit Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Detroit Sales Factor – C and S Corporations

| 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 – Flint

Flint Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Flint Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Flint Sales Factor – C and S Corporations

| 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 – Grand Rapids

Grand Rapids Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Grand Rapids Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Grand Rapids Sales Factor – C and S Corporations

| 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 – Grayling

Grayling Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|---|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |
| Gross annual rentals of real property only, multiplied by 8 | Rent – Annual Expense |

Grayling Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Grayling Sales Factor – C and S Corporations

| 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 – Hamtramck

Hamtramck Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Hamtramck Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Hamtramck Sales Factor – C and S Corporations

| 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 – Highland Park

Highland Park Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Highland Park Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Highland Park Sales Factor – C and S Corporations

| 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 – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Hudson Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Hudson Sales Factor – C and S Corporations

| Form field | Sales component |
|--|--|
| Gross revenue 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 – Ionia

Ionia Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Ionia Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Ionia Sales Factor – C and S Corporations

| 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 – Jackson

Jackson Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventory – BOY Inventory – EOY Supplies – BOY Supplies – EOY |
| Gross annual rent paid for real property only, multiplied by 8 | Rent – Annual Expense |

Jackson Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Jackson Sales Factor – C and S Corporations

| Form field | Sales component |
|--|--|
| Gross revenue 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 – Lansing

Lansing Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Lansing Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Lansing Sales Factor – C and S Corporations

| 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 – Lapeer

Lapeer Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Lapeer Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Lapeer Sales Factor – C and S Corporations

| 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 – Muskegon

Muskegon Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Muskegon Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Muskegon Sales Factor – C and S Corporations

| 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 – Muskegon Heights

Muskegon Heights Property Factor – C and S Corporations

| 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 Tangible Assets – BOY | |

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

Muskegon Heights Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Muskegon Heights Sales Factor – C and S Corporations

| 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 – Pontiac

Pontiac Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventory – BOY Inventory – EOY Supplies – BOY Supplies – EOY |
| Gross annual rent paid for real property only, multiplied by 8 | Rent – Annual Expense |

Pontiac Payroll Factor – C and S Corporations

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

Pontiac Sales Factor – C and S Corporations

| 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 – Port Huron

Port Huron Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Port Huron Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Port Huron Sales Factor – C and S Corporations

| 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 – Portland

Portland Property Factor – C and S Corporations

| 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 Tangible Assets – BOY | |
| Other Tangible Assets – EOY | |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Portland Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Portland Sales Factor – C and S Corporations

| 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 – Saginaw

Saginaw Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Saginaw Payroll Factor – C and S Corporations

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

Saginaw Sales Factor – C and S Corporations

| 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 – Springfield

Springfield Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Springfield Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Springfield Sales Factor – C and S Corporations

| 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 – Walker

Walker Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|--|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY 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 |

Walker Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Walker Sales Factor – C and S Corporations

| 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 |

Minnesota – C Corporations

Minnesota Property for Minimum Fee – C Corporations

| Form field | Property component |
|---|--|
| Average Inventory | Inventories – BOY Inventories – EOY |
| Average Tangible Property and Land Owned / Used | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Land – BOY Land – EOY Supplies – BOY Supplies – EOY |
| Capitalized Rents | Rent – Annual Expense |

Minnesota Payroll for Minimum Fee – C Corporations

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

Minnesota Sales Factor – C Corporations

| Form field | Sales component |
|-------------------|---|
| Sales or Receipts | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services Performed Rental of Property Royalties Other Revenue / Receipts |

Minnesota – S Corporations

Minnesota Property for Minimum Fee – S Corporations

| 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 Leasehold Improvements – BOY Leasehold Improvements – EOY Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Average Value of Land Owned | Land – BOY Land – EOY |
| Financial Institutions Only: Average Intangible Property | Average Intangible Property (Financial institutions only) (tab) |

| Form field | Property component |
|---|---------------------------|
| Capitalized Rents Paid by S Corporation | Rent – Annual Expense |

Minnesota Payroll for Minimum Fee – S Corporations

| Form field | Payroll component |
|--|---|
| Total Payroll / Officer's Compensation | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Minnesota Sales Factor – S Corporations

| Form field | Sales component |
|----------------------------------|---|
| Sales (Including Rents Received) | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Receipts for Services Performed Rental of Property Royalties Other Revenue / Receipts |

Mississippi

Mississippi Property Factor – C and S Corporations

| Form field | Property component |
|--|--|
| Property Factor, Beginning of taxable year | 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 Tangible Assets – BOY Less: Accumulated Depreciation – BOY Depletable Assets – BOY Less: Accumulated Depletion – BOY Other Property / Assets – BOY Less: Accumulated Depreciation – BOY Land – BOY Inventories – BOY Supplies – BOY |

| Form field | Property component |
|--------------------------------------|--|
| Property Factor, End of taxable year | 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 Tangible Assets – EOY Less: Accumulated Depreciation – EOY Depletable Assets – EOY Less: Accumulated Depletion – EOY Other Property / Assets – EOY Less: Accumulated Depreciation – EOY Land – EOY Inventories – EOY Supplies – EOY |
| Property Factor, Rental property | Rent – Annual Expense |

Mississippi Payroll Factor – C and S Corporations

| Form field | Payroll component |
|-------------------|---|
| Payroll Factor | Salaries and Wages (blank items or items with code O) Cost of Goods Sold Wages |

Mississippi Sales Factor – C and S Corporations

| 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 Dividends Rental of Property Royalties Other Revenue / Receipts Business Capital Gains (tab) |

Mississippi – Franchise Tax

Mississippi Property Factor – C and S Corporations

| Form field | Property component |
|---|--------------------------------------|
| Real and Tangible Property Owned At Year End (Net Book Value) | 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 Tangible Assets – EOY |
| | Less: Accumulated Depreciation – EOY |
| | Depletable Assets – EOY |
| | Less: Accumulated Depletion – EOY |
| | Other Property / Asset – EOY |
| | Less: Accumulated Depreciation – EOY |
| Land – EOY | |
| Inventories – EOY | |
| Supplies – EOY | |

Mississippi Sales Factor – C and S Corporations

| 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 Dividends Rental of Property Royalties Other Revenue / Receipts Business Capital Gains (tab) |

Missouri

Missouri Property Factor – C, S, and Financial Corporations

| 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 Other Tangible Assets – BOY Other Tangible Assets – EOY |
| Inventory and supplies | Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |

| Form field | Property component |
|-------------------|--|
| Other | Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY |
| Net rent | Rent – Annual Expense |

Missouri Payroll Factor – C, S, and Financial Corporations

| Form field | Payroll component |
|-------------------|---|
| Total Wages | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Missouri Sales Factor – C and S Corporations

| Form field | Sales component |
|---|---|
| Sales delivered or shipped to Missouri purchasers: from outside Missouri | Destination Sales from Outside State Less: Returns and Allowances |
| Sales delivered or shipped to Missouri purchasers: from within Missouri | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Shipped from Missouri to: the United States Government | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Shipped from Missouri to: purchasers in a state where taxpayer would not be taxable | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |

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

Missouri – Kansas City

Kansas City Property Factor – C and S Corporations

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

Kansas City Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions, and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Kansas City Sales Factor – C and S Corporations

| 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 Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Missouri – St. Louis

St. Louis Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| | Supplies – BOY |
| Supplies – EOY | |
| Rent – Annual Expense | |

St. Louis Payroll Factor – C and S Corporations

| Form field | Payroll component |
|-----------------------------------|---|
| Wages, salaries (except officers) | Salaries and Wages Cost of Goods Sold Salaries and Wages |

St. Louis Sales Factor – C and S Corporations

| 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 |

Montana

Montana Property Factor – C and S Corporations

| 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 | Leases and leased property – BOY (on tab) Leases and leased property – EOY (on tab) |
| Inventories | Inventories – BOY Inventories – EOY |
| Depletable assets | Depletable Assets – BOY Depletable Assets – EOY |

| Form field | Property component |
|---|--|
| Supplies and other | Other Tangible Assets – BOY Other Tangible Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY |
| Property of foreign subsidiaries | Property of foreign subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Property of unconsolidated subsidiaries | Property of unconsolidated subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Property of pass-through entities | Property of pass-through entities in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Rent X 8 | Rent – Annual Expense |

Montana Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|--|
| Compensation of officers | Officer's Compensation |
| Salaries and wages | Blank Salaries and Wages items or items with code S in the statement dialog |
| Cost of goods sold | Cost of Goods Sold Salaries and Wages |
| Other deductions | Salaries and Wages with code O in the statement dialog |
| Payroll of foreign subsidiaries | Payroll of foreign subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Payroll of unconsolidated subsidiaries | Payroll of unconsolidated subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Payroll of pass-through entities | Payroll of pass-through entities in combined unitary group (from the Combined Unitary Group Factors button on the tab) |

Montana Sales Factor – C and S Corporations

| 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 Receipt for Services Performed |
| Sales delivered or shipped to Montana | Destination Sales from Outside State Less: Returns and Allowances Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Sales shipped from Montana | Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non=taxable Juris Less: Returns and Allowances |
| Sales other than sales of tangible personal property | Receipt for Services Performed |
| Net gains reported on federal Schedule D | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Other gross receipts | Interest Dividends Rental of Property Royalties Other Revenue / Receipts |
| Sales of foreign subsidiaries | Sales of foreign subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Sales of unconsolidated subsidiaries | Sales of unconsolidated subsidiaries in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| Sales of pass-through entities | Sales of pass-through entities in combined unitary group (from the Combined Unitary Group Factors button on the tab) |
| All intercompany transactions | All intercompany transactions (from the Combined Unitary Group Factors button on the tab) |

Nebraska

Nebraska Property Factor – C and S Financial Corporations

| Form field | Property component |
|-------------------------------------|--|
| Buildings | Buildings – BOY Buildings – EOY |
| Leasehold Improvements | Leasehold Improvements – BOY Leasehold Improvements – EOY |
| Machinery | Machinery – BOY Machinery – EOY |
| Equipment | Equipment – BOY Equipment – EOY |
| Transportation / Delivery Equipment | Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY |
| Furniture and Fixtures | Furniture and Fixtures – BOY Furniture and Fixtures – EOY |
| Other Tangible Assets | Other Tangible Assets – BOY Other Tangible Assets – EOY |
| Depletable Assets | Depletable Assets – BOY Depletable Assets – EOY |
| Other Property / Assets | Other Property / Assets – BOY Other Property / Assets – EOY |
| Land | Land – BOY Land – EOY |
| Inventories | Inventories – BOY Inventories – EOY |

| Form field | Property component |
|------------|----------------------------------|
| Supplies | Supplies – BOY Supplies – EOY |
| Rent | Rent – Annual Expense |

Nebraska Payroll Factor – C and S Financial Corporations

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

Nebraska Sales Factor – C and S Non-financial Corporations

| Form field | Sales component |
|--|--|
| Sales or gross receipts minus 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 |
| Sales delivered or shipped to purchasers in Nebraska: Shipped from outside Nebraska | Destination Sales from Outside State Less: Returns and Allowances |
| 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 |
| Interest on sales of tangible property | Interest on sales of tangible property (tab) |

| Form field | Sales component |
|---|--|
| Interest, dividends, and royalties from intangible property | Interest Dividends Royalties |
| Gross rents | Rental of Property |
| Net gain on sales of intangible property | Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Gross receipts from sales of tangible personal and real property not included above | Gross Proceeds – Sale of Real / Tangible Prop |
| Other income | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Other Revenue / Receipts |

New Hampshire

New Hampshire Property Factor – C and S Corporations Form BET-80

| Form field | Property component |
|--------------------------|---|
| Interest Factor | Buildings – BOY |
| Average of New Hampshire | Buildings – EOY |
| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| | Supplies – BOY |
| | Supplies – EOY |

| Form field | Property component |
|--------------------------------|---|
| Interest Factor | Buildings – BOY |
| Average of Everywhere Property | Buildings – EOY |
| | Leasehold Improvements – BOY |
| | Leasehold Improvements – EOY |
| | Machinery – BOY |
| | Machinery – EOY |
| | Equipment – BOY |
| | Equipment – EOY |
| | Transportation / Delivery Equipment – BOY |
| | Transportation / Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| | Supplies – BOY |
| | Supplies – EOY |

New Hampshire Property Factor – C and S Corporations Form DP-80

| Form field | Property component |
|------------------------|------------------------------|
| Inventory | Inventories – BOY |
| | Inventories – EOY |
| Buildings | Buildings – BOY |
| | Buildings – EOY |
| Furniture & Fixtures | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| Leasehold Improvements | Leasehold Improvements – BOY |
| | Leasehold Improvements – EOY |
| Land | Land – BOY |

| Form field | Property component |
|-----------------------|--|
| | Land – EOY |
| Other Tangible Assets | Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY Other Property / Assets – BOY Other Property / Assets – EOY |
| Rented Property | Rent – Annual Expense |

New Hampshire Payroll Factor – C and S Corporations Form BET-80

| Form field | Payroll component |
|---|---|
| Compensation and Wages Factor New Hampshire Compensation and Wages Paid or Accrued | Salaries and Wages (all codes) Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Compensation and Wages Factor Everywhere Compensation and Wages Paid or Accrued | Salaries and Wages (all codes) Cost of Goods Sold Salaries and Wages Officer's Compensation |

New Hampshire Payroll Factor – C and S Corporations Form DP-80

| Form field | Payroll component |
|----------------|--|
| Payroll Factor | Salaries and Wages (blank or coded as salaries and wages) Cost of Goods Sold Salaries and Wages Officer's Compensation |

New Hampshire Sales Factor – C and S Corporations Form BET-80

| Form field | Sales component |
|--|--|
| Dividend Factor New Hampshire 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |
| Dividend Factor Everywhere 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 |

| Form field | Sales component |
|------------|---|
| | Interest |
| | Dividends |
| | Rental of Property |
| | Royalties |
| | Gross Proceeds – Sale of Real / Tangible Prop |
| | Less: Adjusted Basis of Property |
| | Gross Proceeds – Sale of Intangible Pers Prop |
| | Less: Adjusted Basis of Property |
| | Other Revenue / Receipts |

New Hampshire Sales Factor – C and S Corporations Form DP-80

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

New Jersey

New Jersey Property Factor – C and S Corporations

This factor is not applicable to New Jersey apportionment.

New Jersey Payroll Factor – C and S Corporations

This factor is not applicable to New Jersey apportionment.

New Jersey Sales Factor – C and S Corporations

| Form field | Sales component |
|---|---|
| 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 |

| Form field | Sales component |
|--|--|
| All other business receipts earned in NJ | Royalties, less amount entered in the Receipts from royalties for the use in NJ of patents and copyrights field Gross Proceeds – Sales of Real / Tangible Prop Less: Adjusted Basis of Property 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 US Government Origin Sales Shipped to Non-Taxable Juris Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sales of Real / Tangible Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

New Mexico

New Mexico Property Factor – C and S Corporations

| Form field | Property component |
|---|--|
| Average annual value of inventory | Inventories – BOY Inventories – EOY |
| Average annual value of real property | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Rented property | Rent – Annual Expense |

New Mexico Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---------------------------------|---|
| Total compensation of employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

New Mexico Sales Factor – C and S Corporations

| 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

New York – MTA

New York Property Factor – MTA Returns

| Form field | Property component |
|----------------------------------|--|
| Real estate owned | Buildings – BOY Buildings – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY |
| Real estate rented | Rent – Annual Expense if Rental code is blank or code 1 is selected in the statement dialog |
| Inventories owned | Inventories – BOY Inventories – EOY |
| 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 |

| Form field | Property component |
|-----------------------------------|--|
| | Less: Accumulated Depreciation – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Supplies – BOY Supplies – EOY |
| Tangible personal property rented | Rent – Annual Expense if Rental code 2 is selected in the statement dialog |

New York Payroll Factor – MTA Returns

| Form field | Payroll component |
|---|---|
| Wages and other compensation of employees except general executive officers | Salaries and Wages Cost of Goods Sold Salaries and Wages |

New York Sales Factor – MTA Returns

| Form field | Sales component |
|-------------------------------------|---|
| Sales of tangible personal property | Destination Sales w/in State / Gross Receipts – Tangible Personal Property if code 1 is selected in the statement dialog Less: Returns and Allowances – Tangible Personal Property if code 1 is selected in the statement dialog Destination Sales from Outside State – Tangible Personal Property if code 1 is selected in the statement dialog Less: Returns and Receipts – Tangible Personal Property if code 1 is selected in the statement dialog |

| Form field | Sales component |
|--|---|
| Sales of electricity | Destination Sales w/in State / Gross Receipts – Sale of electricity if code 2 is selected in the statement dialog Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog Destination Sales from Outside State – Sale of electricity if code 2 is selected in the statement dialog Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog |
| Net gains from sales of real property | Gross Proceeds – Sale of Real / Tangible Prop – Real Property if code 1 is selected in the statement dialog Less: Adjusted Basis of Property – Real Property if code 1 is selected in the statement dialog |
| Rentals of real and tangible property | Rental of Property |
| Royalties from patents, copyrights, trademarks, and similar intangible personal property | Royalties |
| Sale of rights for certain closed-circuit and cable TV transmission of an event | Destination Sales w/in State / Gross Receipts – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Destination Sales from Outside State – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog |
| Sale, licensing, or granting access to digital products | Destination Sales w/in State / Gross Receipts – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4L is selected in the statement dialog Destination Sales from Outside State – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog |
| Receipts from other services / activities not specified | Receipts for Services Performed – Receipts from other services/activities if code 1 is selected in the statement dialog Other Revenue / Receipts |

New York – C and S Corporations

New York Property Factor – C and S Corporations

This factor is not applicable to New York apportionment.

New York Payroll Factor – C and S Corporations

This factor is not applicable to New York apportionment.

New York Sales Factor – C and S Corporations

| Form field | Sales component |
|-------------------------------------|---|
| Sales of tangible personal property | Destination Sales w/in State / Gross Receipts – Tangible Personal Property if code 1 is selected in the statement dialog Less: Returns and Allowances – Tangible Personal Property if code 1 is selected in the statement dialog Destination Sales from Outside State – Tangible Personal Property if code 1 is selected in the statement dialog Less: Returns and Receipts – Tangible Personal Property if code 1 is selected in the statement dialog |

| Form field | Sales component |
|--|---|
| Sales of electricity | Destination Sales w/in State / Gross Receipts – Sale of electricity if code 2 is selected in the statement dialog Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog Destination Sales from Outside State – Sale of electricity if code 2 is selected in the statement dialog Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog |
| Net gains from sales of real property | Gross Proceeds – Sale of Real / Tangible Prop – Real Property if code 1 is selected in the statement dialog Less: Adjusted Basis of Property – Real Property if code 1 is selected in the statement dialog |
| Rentals of real and tangible property | Rental of Property |
| Royalties from patents, copyrights, trademarks, and similar intangible personal property | Royalties |
| Sale of rights for certain closed-circuit and cable TV transmission of an event | Destination Sales w/in State / Gross Receipts – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Destination Sales from Outside State – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog |
| Sale, licensing, or granting access to digital products | Destination Sales w/in State / Gross Receipts – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog Destination Sales from Outside State – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog |
| Receipts from other services / activities not specified | Receipts for Services Performed – Receipts from other services/activities if code 1 is selected in the statement dialog Other Revenue / Receipts |

New York – New York City C General Corporations

New York City General Corporations Property Factor – C Corporations

| Form field | Property component |
|--------------------|--|
| Real estate owned | Buildings – BOY Buildings – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY |
| Real estate rented | Rent – Annual Expense if Rental code is blank or code 1 is selected in the statement dialog |
| Inventories owned | Inventories – BOY Inventories – EOY |

| Form field | Property component |
|-----------------------------------|--|
| 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 Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Supplies – BOY Supplies – EOY |
| Tangible personal property rented | Rent – Annual Expense if Rental code 2 is selected in the statement dialog |

New York City General Corporations Payroll Factor – C Corporations

| Form field | Payroll component |
|--|---|
| Wages, salaries and other compensation of employees, except general executive officers | Salaries and Wages Cost of Goods Sold Salaries and Wages |

New York City General Corporations Sales Factor – C Corporations

| Form field | Sales component |
|--|--|
| Sales of tangible personal property | <p>Destination Sales w/in State / Gross Receipts – Tangible Personal Property if code 1 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Tangible Personal Property if code 1 is selected in the statement dialog</p> <p>Destination Sales from Outside State – Tangible Personal Property if code 1 is selected in the statement dialog</p> <p>Less: Returns and Receipts – Tangible Personal Property if code 1 is selected in the statement dialog</p> |
| Sales of electricity | <p>Destination Sales w/in State / Gross Receipts – Sale of electricity if code 2 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog</p> <p>Destination Sales from Outside State – Sale of electricity if code 2 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Sale of electricity if code 2 is selected in the statement dialog</p> |
| Net gains from sales of real property | <p>Gross Proceeds - Sale of Real/Tangible Prop – Real Property if code 1 is selected in the statement dialog</p> <p>Less: Adjusted Basis of Property – Real Property if code 1 is selected in the statement dialog</p> |
| Rentals of real and tangible property | Rental of Property |
| Royalties from patents, copyrights, trademarks, and similar intangible personal property | Royalties |
| Sales of rights for certain closed-circuit and cable TV transmission of an event | <p>Destination Sales w/in State / Gross Receipts – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog</p> <p>Destination Sales from Outside State – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Rights for certain closed-circuit and cable TV transmissions if code 3 is selected in the statement dialog</p> |

| Form field | Sales component |
|---|--|
| Sale, licensing, or granting access to digital products | Destination Sales w/in State / Gross Receipts – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4L is selected in the statement dialog Destination Sales from Outside State – Licensing or granting access to digital products if code 4 is selected in the statement dialog Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog |
| Receipts from other services / activities not specified | Receipts for Services Performed – Receipts from other services/activities if code 1 is selected in the statement dialog Other Revenue / Receipts |

New York – New York City S General Corporations

New York City General Corporations Property Factor – S Corporations

This factor is not applicable to New York apportionment.

New York City General Corporations Payroll Factor – S Corporations

This factor is not applicable to New York apportionment.

New York City General Corporations Sales Factor – S Corporations

| Form field | Sales component |
|---|---|
| Sales of tangible personal property where shipments are made to points within New York City | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances |
| All sales of tangible personal property (Everywhere) | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |

| Form field | Sales component |
|-------------------------|--|
| | Destination Sales from Outside State Less: Returns and Allowances |
| Services performed | Receipts for Services Performed |
| Rentals of property | Rental of Property |
| Royalties | Royalties |
| Other business receipts | Other Revenue / Receipts Interest Dividends |

New York – New York City Banking S Corporations

New York City Property Factor – Banking S Corporations

This factor is not applicable to New York City apportionment.

New York City Payroll Factor – Banking S Corporations

| Form field | Payroll component |
|--|---|
| Wages, salaries and other compensation of employees, except general executive officers | Salaries and Wages Cost of Goods Sold Salaries and Wages |

New York City Sales Factor – Banking S Corporations

This factor is not applicable to New York City apportionment.

North Carolina

North Carolina Sales Factor – C and S Corporations

| Form field | Sales component |
|--|---|
| Gross Receipts Subject to Apportionment | 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 from Services Performed |
| Gross Rents Subject to Apportionment | Rental of Property |
| Gross Royalties Subject to Apportionment | Royalties |
| Dividends Subject to Apportionment | Dividends |
| Interest Subject to Apportionment | Interest |
| Other Apportionable Income | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sales of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

North Dakota

North Dakota Property Factor – C and S Corporations

| 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 Other Tangible Assets – BOY Other Tangible Assets – EOY |
| Depletable assets | Depletable Assets – BOY Depletable Assets – EOY |
| Land | Land – BOY Land – EOY |

| Form field | Property component |
|-------------------|--|
| Other assets | Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY |
| Rented property | Rent – Annual Expense |

North Dakota Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120 | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

North Dakota Sales Factor – C and S Corporations

| Form field | Sales component |
|--|--|
| Gross receipts or sales, 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 Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

| Form field | Sales component |
|--|--|
| Sales delivered or shipped to North Dakota destinations | 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |
| Sales shipped from North Dakota to the United States Government | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Sales shipped from North Dakota to Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax measured by net income or, if subject, did not actually pay such tax. | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |

Ohio

Ohio Property Factor – S Corporations

| Form field | Property component |
|--------------------------------|---|
| Property: Owned (average 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| Supplies – BOY | |
| Supplies – EOY | |
| Property: Rented | Rent – Annual Expense |

Ohio Payroll Factor – S Corporations

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

Ohio Sales Factor – S Corporations

| 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 |

Ohio – Akron

Akron Property Factor – C and S Corporations

| 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 and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| Inventories – BOY | |
| Inventories – EOY | |
| Supplies – BOY | |
| Supplies – EOY | |
| Gross Annual Rental Multiplied by 8 | Rent – Annual Expense |

Akron Payroll Factor – C and S Corporations

| 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 Officer's Compensation |

Akron Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – CCA

CCA Property Factor – C and S Corporations

| 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 and Delivery Equipment – BOY Transportation and Delivery Equipment – EOY Furniture and Fixtures – BOY Furniture and Fixtures – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |
| Gross annual rentals multiplied by 8 | Rent – Annual Expense |

CCA Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Total wages, salaries, commissions and other compensation of all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

CCA Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – Cincinnati

Cincinnati Property Factor – C and S Corporations

| 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 and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| Inventories – BOY | |
| Inventories – EOY | |
| Supplies – BOY | |
| Supplies – EOY | |
| Gross Annual Rental Paid Multiplied by 8 | Rent – Annual Expense |

Cincinnati Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---------------------------------|---|
| Wages, Salaries, Paid Employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Cincinnati Sales Factor – C and S Corporations

| Form field | Sales component |
|---|--|
| Gross Receipts from Sales and/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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – Columbus

Columbus Property Factor – C and S Corporations

| Form field | Property component |
|--|---|
| Average original cost of all real and tangible personal property | Buildings – BOY |
| | Buildings – EOY |
| | Leasehold Improvements – BOY |
| | Leasehold Improvements – EOY |
| | Machinery – BOY |
| | Machinery – EOY |
| | Equipment – BOY |
| | Equipment – EOY |
| | Transportation and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| Inventories – BOY | |
| Inventories – EOY | |
| Supplies – BOY | |
| Supplies – EOY | |
| Gross annual rentals multiplied by 8 | Rent – Annual Expense |

Columbus Payroll Factor – C and S Corporations

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

Columbus Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – Generic

Generic Property Factor – C and S Corporations

| Form field | Property component |
|--|---|
| Average 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 and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Less: Accumulated Depreciation – BOY |
| | Less: Accumulated Depreciation – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Less: Accumulated Depreciation – BOY |
| | Less: Accumulated Depreciation – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |

| Form field | Property component |
|---|--|
| | Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Other Property / Assets – BOY Other Property / Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Land – BOY Land – EOY Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |
| Gross Annual Rentals Paid Multiplied by 8 | Rent – Annual Expense |

Generic Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Wages, Salaries, etc. Paid Employees, Located Everywhere | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer Compensation |

Generic Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – RITA

RITA Property Factor – C and S Corporations

| 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 and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| Inventories – BOY | |
| Inventories – EOY | |
| Supplies – BOY | |
| Supplies – EOY | |
| Gross annual rentals multiplied by 8 | Rent – Annual Expense |

RITA Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions and other compensation for all employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

RITA Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Ohio – Toledo

Toledo Property Factor – C and S Corporations

| 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 and Delivery Equipment – BOY |
| | Transportation and Delivery Equipment – EOY |
| | Furniture and Fixtures – BOY |
| | Furniture and Fixtures – EOY |
| | Other Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| Inventories – BOY | |
| Inventories – EOY | |
| Supplies – BOY | |
| Supplies – EOY | |
| Gross Annual Rentals Multiplied by 8 | Rent – Annual Expense |

Toledo Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--|---|
| Wages, Salaries, Other Compensation for Services Performed | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Toledo Sales Factor – C and S Corporations

| 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 Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Oklahoma

Oklahoma Property Factor – C and S Corporations

| 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 Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY Supplies – BOY Supplies – EOY |
| Land | Land – BOY Land – EOY |
| Rented Property | Rent – Annual Expense |

Oklahoma Payroll Factor – C and S Corporations

| Form field | Payroll component |
|-------------------------|---|
| Payroll | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Less: Officers salaries | Officer's Compensation |

Oklahoma Sales Factor – C and S Corporations

| Form field | Sales component |
|---|---|
| Sales delivered or shipped to Oklahoma purchasers: Shipped from outside Oklahoma | Destination Sales from Outside State Receipts for Services Performed Other Revenue / Receipts |
| Sales delivered or shipped to Oklahoma purchasers: Shipped from within Oklahoma | Destination Sales w/in State / Gross Receipts |
| Sales shipped from Oklahoma to: The United States Government | Origin Sales Shipped to US Government |
| Sales shipped from Oklahoma to: Purchasers in a state or country where the corporation is not taxable | Origin Sales Shipped to Non-taxable Juris |

Oregon

Oregon Property Factor – C and S Corporations

| 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 Construction in Progress – BOY Construction in Progress – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Supplies – BOY Supplies – EOY |
| Land | Land – BOY Land – EOY |

| Form field | Property component |
|---------------------------------|--|
| Other Assets | Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY |
| Minus: Construction in Progress | Construction in Progress – BOY Construction in Progress – EOY |
| Rented Property | Rent – Annual Expense |

Oregon Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---------------------------------------|---|
| Compensation of Officers | Officer's Compensation |
| Other Wages, Salaries and Commissions | Salaries and Wages Cost of Goods Sold Salaries and Wages |

Oregon Sales Factor – C and S Corporations

| Form field | Sales component |
|--|---|
| Shipped from Outside Oregon | Destination Sales from Outside State Less: Returns and Allowances |
| Shipped from Inside Oregon | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Shipped from Oregon to the United States Government | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Shipped from Oregon to purchasers in a State or Country Where Corporation is Not Taxable | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |

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

Oregon – Multnomah County

Oregon – Multnomah County Sales Factor – C and S Corporations

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

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

Oregon – Portland

Oregon – City of Portland Sales Factor – C and S Corporations

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

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

Pennsylvania

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

| Form field | Property component |
|-------------------------|--|
| Land and Buildings | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY Land – BOY Land – EOY Rent Annual Expenses (times 8) |
| Machinery and Equipment | Machinery – BOY Machinery – EOY Equipment – BOY Equipment – EOY Rent Annual Expenses (times 8) |
| Furniture and Fixtures | Furniture and Fixtures – BOY Furniture and Fixtures – EOY Rent Annual Expenses (times 8) |
| Automobiles and Trucks | Transportation / Delivery Equipment – BOY Transportation / Delivery Equipment – EOY Rent Annual Expenses (times 8) |
| Inventories | Inventories – BOY Inventories – EOY Supplies – BOY Supplies – EOY |

| Form field | Property component |
|-------------------------|--|
| Other Tangible Property | Other Tangible Assets – BOY Other Tangible Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Rent Annual Expenses (times 8) |

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

| Form field | Property component |
|-------------------------------------|---|
| Cost of goods sold | Cost of Goods Sold Salaries and Wages |
| Compensation of officers | Officer's Compensation |
| Salesmen's salaries and commissions | Salaries and Wages (blank items or items with code S) |
| Other | Salaries and Wages (items with code O) |

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

| Form field | Property component |
|---|--|
| Sales (Net of Returns and Allowances) | Destination Sales w/in State / Gross Receipts Destination Sales form Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed |
| Interes, Dividends, Rents, Royalties | Interest Dividends Rental of Property Royalties |
| Other Income | Other Revenue / Receipts |
| Gross Sales Price of Assets (Except securities**) | Gross Proceeds – Sale of Real / Tangible Prop |

Pennsylvania Sales Factor – Form RCT-106

Note: For tax year on or after 2013, Form RCT-106, the weighting of factors are zero for property and payroll factors, and 100 for the sales factor for corporate income tax.

| Form field | Sales component |
|---|--|
| Sales (Net of Returns & 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 |
| Interest, Rents, Royalties | Interest Rental of Property Royalties |
| Gross Receipts from sale of other business assets (except securities) | Gross Proceeds – Sale of Real / Tangible Prop |
| Other Sales (receipts only) | Other Revenue / Receipts |
| Partner's Share of Sales from Partnerships | Sales (Partner's Share of Apportionment dialog) |

Pennsylvania – Philadelphia

Philadelphia Sales Factor – C and S Corporations

| Form field | Sales component |
|---------------------------|---|
| Philadelphia Receipts | Destination Sales w/in State / Gross Receipts Destination Sales Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed Interest Dividends Rental of Property Royalties Other Revenue / Receipts |
| Gross Receipts Everywhere | Destination Sales w/in State / Gross Receipts Destination Sales Outside State Origin Sales Shipped to US Government Origin Sales Shipped to Non-taxable Juris Receipts for Services Performed Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Rhode Island

Rhode Island Property Factor – C Corporations

This factor is not applicable to Rhode Island C Corporations

Rhode Island Property Factor – S Corporations

| Form field | Property component |
|--------------------|---|
| Inventory | Inventories – BOY Inventories – EOY |
| 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 |

| Form field | Property component |
|---------------------------------------|---|
| | 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 Construction in Progress – BOY Construction in Progress – EOY Other Tangible Assets – BOY Other Tangible Assets – EOY Less: Accumulated Depreciation – BOY Less: Accumulated Depreciation – EOY Depletable Assets – BOY Depletable Assets – EOY Less: Accumulated Depletion – BOY Less: Accumulated Depletion – EOY Supplies – BOY Supplies – EOY |
| Land | Land – BOY Land – EOY |
| Rent (8 times annual net rental rate) | Rent – Annual Expense |

Rhode Island Payroll Factor – C Corporations

This factor is not applicable to Rhode Island C Corporations

Rhode Island Payroll Factor – S Corporations

| Form field | Payroll component |
|-------------------------------------|---|
| Salaries and wages paid or incurred | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Rhode Island Sales Factor – C and S Corporations

| Form field | Sales component |
|-------------------------------------|--|
| Gross receipts – Rhode Island Sales | Destination Sales w/in State / Gross Receipts Destination Sales from Outside State Origin Sales Shipped to Non-taxable Juris |
| Dividends | Dividends |
| Interest | Interest |
| Rents | Rental of Property |
| Royalties | Royalties |
| Capital gains | Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property |
| Ordinary income | Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property |
| Other Income | Receipts for Services Performed Other Revenue / Receipts |
| Income exempt from federal taxation | Income exempt from federal taxation (tab) |

South Carolina

South Carolina Property Factor – C and S Corporations

This factor is applicable to South Carolina Annual Reports only.

South Carolina Payroll Factor – C and S Corporations

The factor is not applicable to South Carolina apportionment.

South Carolina Sales Factor – C and S Corporations

| Form field | Sales component |
|-------------|---|
| Total Sales | Destination Sales w/in State / Gross Receipts Destination Sales from Outside Sales Receipts for Services Performed Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Other Revenue / Receipts |

Tennessee

Tennessee Property Factor – C and S Corporations

| 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 | Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY |

| Form field | Property component |
|-------------------------------|--|
| | Other Property / Assets –EOY Supplies – BOY Supplies – EOY |
| Share of Partnership Property | Share of Partnership Property – BOY (tab) Share of Partnership Property – EOY (tab) |
| Exempt Inventory | Exempt Inventory– BOY (tab) Exempt Inventory – EOY (tab) |
| Rented Property | Rent – Annual Expense 1 – Real property (default) or 2 – Machinery and equipment used in manufacturing or 3 – Furniture, office machinery, and equipment or 4 – Delivery or mobile equipment |

Tennessee Payroll Factor – C and S Corporations

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

Tennessee Sales Factor – C and S Corporations

| Form field | Sales component |
|-------------------|--|
| Sales Factor | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances Destination Sales from Outside State Less: Returns and Allowances Origin Sales Shipped to US Government Less: Returns and Allowances Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Other Revenue / Receipts |

Texas

Texas Property Factor – C and S Corporations

This factor is not applicable to Texas apportionment.

Texas Payroll Factor – C and S Corporations

This factor is not applicable to Texas apportionment.

Texas Sales Factor – C and S Corporations

| Form field | Sales component |
|-------------------------|---|
| Gross Receipts in Texas | 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 Blank Interest items or items with code N (Non-US Govt) in the statement dialog (does not include US Government interest) Dividends |

| Form field | Sales component |
|---------------------------|--|
| | Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |
| Gross 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 Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Note: For more detailed information on items included in or excluded from gross receipts, see Texas Administrative Code Title 34, Part 1, Chapter 3, Subchapter V, Rule Sec. 3.59.

Utah

Utah Property Factor – C and S Corporations

| 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 |
| Other allowable property | Other Tangible Assets – BOY Other Tangible Assets – EOY Depletable Assets – BOY Depletable Assets – EOY |

Utah Payroll Factor – C and S Corporations

| Form field | Payroll component |
|---|---|
| Total wages, salaries, commissions and other compensation | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Utah Sales Factor – C and S Corporations

| Form field | Sales component |
|--|---|
| Total 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 Utah buyers shipped from outside Utah | Destination Sales from Outside State Less: Returns and Allowances |
| Sales delivered or shipped to Utah buyers shipped from within Utah | Destination Sales w/in State / Gross Receipts Less: Returns and Allowances |
| Sales shipped from Utah to the United States Government | Origin Sales Shipped to US Government Less: Returns and Allowances |
| Sales shipped from Utah to buyers in states where corp. has no nexus | Origin Sales Shipped to Non-taxable Juris Less: Returns and Allowances |
| Rent and Royalty income | Rental of Property Royalties |
| Service income | Receipts for Services Performed |

Vermont

Vermont Property Factor – C and S Corporations

| 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 Other Tangible Assets – BOY Other Tangible Assets – EOY |
| Depletable assets | Depletable Assets – BOY Depletable Assets – EOY |
| Land | Land – BOY Land – EOY |

| Form field | Property component |
|-----------------------------------|--|
| Other assets | Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY |
| Rented real and personal property | Rent – Annual Expense |

Vermont Payroll Factor – C and S Corporations

| Form field | Payroll component |
|--------------------------|---|
| Total Salaries and Wages | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |

Vermont Sales Factor – C and S Corporations

| Form field | Sales component |
|--|--|
| Sales or gross 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 |
| 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 w/in 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 |

| Form field | Sales component |
|---|---|
| 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 – C and S Corporations

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

Virginia Payroll Factor – C and S Corporations

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

Virginia Sales Factor – C Corporations and S Corporations

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

West Virginia

West Virginia Property Factor – C and S Corporations

| 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 Tangible Assets – BOY |
| | Other Tangible Assets – EOY |
| | Depletable Assets – BOY |
| | Depletable Assets – EOY |
| | Other Property / Assets – BOY |
| | Other Property / Assets – EOY |
| | Land – BOY |
| | Land – EOY |
| | Inventories – BOY |
| | Inventories – EOY |
| | Supplies – BOY |
| | Supplies – EOY |
| | Rent – Annual Expense |
| | Moveable Property – BOY (tab) |

| Form field | Property component |
|------------|-------------------------------|
| | Moveable Property – EOY (tab) |

West Virginia Payroll Factor – C and S Corporations

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

West Virginia Sales Factor – C and S Corporations

| 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 Nontaxable Juris Less: Returns and Allowances Receipts for Services Performed Interest Dividends Rental of Property Royalties Gross Proceeds – Sale of Real / Tangible Prop Less: Adjusted Basis of Property Gross Proceeds – Sale of Intangible Pers Prop Less: Adjusted Basis of Property Other Revenue / Receipts |

Wisconsin

Wisconsin Property Factor – Form A-1

This factor is not applicable to Wisconsin apportionment.

Wisconsin Payroll Factor – Form A-1

This factor is not applicable to Wisconsin apportionment.

Wisconsin Sales Factor – Form A-1

| Form field | Sales component |
|--|---|
| Sales of tangible personal property delivered or shipped to Wisconsin purchasers from outside Wisconsin | Destination Sales from Outside State (blank items or items with code 1 in the statement dialog) |
| Sales of tangible personal property delivered or shipped to Wisconsin purchasers from within Wisconsin | Destination Sales w/in State / Gross Receipts (blank items or items with code 1 in the statement dialog) |
| Sales of tangible personal property shipped from Wisconsin to the federal government from within Wisconsin | Origin Sales Shipped to US Government (blank items or items with code 1 in the statement dialog) |

| Form field | Sales component |
|---|---|
| Sales of tangible personal property shipped from Wisconsin to the federal government in a state where the taxpayer would not be taxable under P.L. 86-272 | Origin Sales Shipped to US Government (items with code 2 in the statement dialog) |
| Sales of tangible personal property shipped from Wisconsin to purchasers in a state where the taxpayer would not be taxable under P.L. 86-272 | Origin Sales Shipped to Non-taxable Juris (blank items or items with code 1 in the statement dialog) |
| Double Throwback Sales | Destination Sales w/in State / Gross Receipts (items with code 2 in the statement dialog) |
| Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin | Destination Sales w/in State / Gross Receipts (items with code 3 in the statement dialog) Destination Sales from Outside State (items with code 2 in the statement dialog) Origin Sales Shipped to US Government (items with code 3 in the statement dialog) Origin Sales Shipped to Non-taxable Juris (items with code 2 in the statement dialog) |
| Gross receipts from services provided to a purchaser who received benefit in Wisconsin | Receipts for Services Performed |
| Other apportionable gross receipts, Wisconsin | Interest Rental of Property Royalties Other Revenue / Receipts |

Wisconsin Property Factor – Form A-2 – Telecommunications Companies

| Form field | Property component |
|-------------------|--|
| Land | Land – BOY Land – EOY |
| Buildings | Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – EOY |

| Form field | Property component |
|-------------------------------|--|
| 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 |
| Inventories | Inventories – BOY Inventories – EOY |
| Other | Depletable Assets – BOY Depletable Assets – EOY Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY |
| Rental Paid | Rent – Annual Expense |

Wisconsin Payroll Factor – Form A-2 – Telecommunications Companies

| Form field | Payroll component |
|--|---|
| Wages, salaries and other compensation paid to employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Fees paid to affiliated corporations for personal services | Fees paid with affiliated corporations for personal service (tab) |

Wisconsin Sales Factor – Form A-2 – Telecommunications Companies

| Form field | Sales component |
|---|---|
| Sales of tangible personal property delivered or shipped to Wisconsin purchasers from outside Wisconsin | Destination Sales from Outside State (blank items or items with code 1 in the statement dialog) |
| Sales of tangible personal property delivered or shipped to Wisconsin purchasers from within Wisconsin | Destination Sales w/in State / Gross Receipts (blank items or items with code 1 in the statement dialog) |
| Sales of tangible personal property shipped from Wisconsin to the federal government from within Wisconsin | Origin Sales Shipped to US Government (blank items or items with code 1 in the statement dialog) |
| Sales of tangible personal property shipped from Wisconsin to the federal government in a state where the taxpayer would not be taxable under P.L. 86-272 | Origin Sales Shipped to US Government (items with code 2 in the statement dialog) |
| Sales of tangible personal property shipped from Wisconsin to purchasers in a state where the taxpayer would not be taxable under P.L. 86-272 | Origin Sales Shipped to Non-taxable Juris (blank items or items with code 1 in the statement dialog) |
| Double Throwback Sales | Destination Sales w/in State / Gross Receipts (items with code 2 in the statement dialog) |
| Other apportionable gross receipts, Wisconsin | Receipts for Services Performed Interest Rental of Property Royalties Other Revenue / Receipts |

Wisconsin Property Factor – Form A-2 – Interstate Pipeline Companies

| 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 Assets – BOY Depletable Assets – EOY |
| Leasehold improvements | Leasehold Improvements – BOY Leasehold Improvements – EOY |
| Inventories | Inventories – BOY Inventories – EOY |
| Other | Other Property / Assets – BOY Other Property / Assets – EOY Supplies – BOY Supplies – EOY Rent – Annual Expense |

Wisconsin Payroll Factor – Form A-2 – Interstate Pipeline Companies

| Form field | Payroll component |
|--|---|
| Wages, salaries and other compensation paid to employees | Salaries and Wages Cost of Goods Sold Salaries and Wages Officer's Compensation |
| Fees paid to affiliated corporations for personal services | Fees paid with affiliated corporations for personal service (tab) |