
APPORTIONMENT FORM COMBINATION TABLES GUIDE

UltraTax/1120

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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 Average of New Hampshire 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

Form field	Property component
Interest Factor Average of Everywhere 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

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	Salaries and Wages (all codes)
New Hampshire Compensation and Wages Paid or Accrued	Cost of Goods Sold Salaries and Wages Officer's Compensation
Compensation and Wages Factor	Salaries and Wages (all codes)
Everywhere Compensation and Wages Paid or Accrued	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	<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
Sale 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>
Sale, licensing, or granting access to digital products	<p>Destination Sales w/in State / Gross Receipts – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p> <p>Destination Sales from Outside State – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p>
Receipts from other services / activities not specified	<p>Receipts for Services Performed – Receipts from other services/activities if code 1 is selected in the statement dialog</p> <p>Other Revenue / Receipts</p>

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

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	<p>Destination Sales w/in State / Gross Receipts – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Licensing or granting access to digital products if code 4L is selected in the statement dialog</p> <p>Destination Sales from Outside State – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p> <p>Less: Returns and Allowances – Licensing or granting access to digital products if code 4 is selected in the statement dialog</p>
Receipts from other services / activities not specified	<p>Receipts for Services Performed – Receipts from other services/activities if code 1 is selected in the statement dialog</p> <p>Other Revenue / Receipts</p>

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 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

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 from 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 – Nonspecialized Industries

This factor is not applicable to Wisconsin apportionment.

Wisconsin Payroll Factor – Nonspecialized Industries

This factor is not applicable to Wisconsin apportionment.

Wisconsin Sales Factor – Nonspecialized Industries

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: Sales, leases, rentals or licensing of real property	Rental of Property Gross Proceeds – Sale of Real/Tangible Prop
Other apportionable gross receipts: Sales of intangible property	Gross Proceeds – Sale of Intangible Pers Prop
Other apportionable gross receipts: Royalties, licensing, or allowing the use of intangible property	Royalties
Other apportionable gross receipts: Other apportionable gross receipts not identified above	Interest Other Revenue / Receipts

Wisconsin Property Factor – Telecommunications Companies

Form field	Property component
Land	Land – BOY Land – EOY
Buildings	Buildings – BOY Buildings – EOY Leasehold Improvements – BOY Leasehold Improvements – 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
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 – 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 – 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 – 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 – 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)

