



**SCHEDULE B**

**ALLOCATION OF NONBUSINESS INCOME, LOSS, AND EXPENSE**

Identify by account name and amount all items of nonbusiness income, loss, and expense removed from apportionable income and those items which are directly allocable to Alabama. Adjustment(s) must also be made for any proration of expenses under Alabama Income Tax Rule 810-27-1-4-.01, which states, "Any allowable

deduction that is applicable to both business and nonbusiness income of the taxpayer shall be prorated to each class of income in determining income subject to tax as provided..." (See instructions).

DIRECTLY ALLOCABLE ITEMS	ALLOCABLE GROSS INCOME / LOSS		RELATED EXPENSE		NET OF RELATED EXPENSE	
	Column A Everywhere	Column B Alabama	Column C Everywhere	Column D Alabama	Column E Everywhere (Col. A less Col. C)	Column F Alabama (Col. B less Col. D)
<b>Nonseparately stated items</b>						
1a	●					
1b	●					
1c	●					
<b>1d Total (add lines 1a, 1b, and 1c)</b>					●	
<b>Separately stated items</b>						
1e	●					
1f	●					
1g	●					
<b>1h Total (add lines 1e, 1f, and 1g)</b>					●	

**SCHEDULE C**

**APPORTIONMENT FACTOR SCHEDULE – Do not complete if the entity operates exclusively in Alabama.**

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	ALABAMA		EVERYWHERE	
	BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR
1 Inventories	●			
2 Land	●			
3 Furniture and fixtures	●			
4 Machinery and equipment	●			
5 Buildings and leasehold improvements	●			
6 IDB/IRB property (at cost)	●			
7 Government property (at FMV)	●			
8 ●				
9 Less Construction in progress (if included)	●			
10 Totals	●			
11 Average owned property (BOY + EOY ÷ 2)		●		●
12 Annual rental expense	●	x8 =		x8 =
13 Total average property (add line 11 and line 12)		13a ●		13b ●
14 Alabama property factor — 13a ÷ 13b = line 14				14 ● %
<b>SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME</b>		15a ALABAMA	15b EVERYWHERE	15c %
15 Alabama payroll factor — 15a ÷ 15b = 15c		●		%
<b>SALES</b>		ALABAMA	EVERYWHERE	
16 Destination sales		●		
17 Origin sales		●		
18 Total gross receipts from sales		●		
19 Dividends		●		
20 Interest		●		
21 Rents		●		
22 Royalties		●		
23 Gross proceeds from capital and ordinary gains		●		
24 Other ● (Federal 1065, line ●)		●		
25 Alabama sales factor — 25a ÷ 25b = line 25c		25a ●	25b	25c %
26 Sum of lines 14, 15c, and 25c ÷ 3 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 4, Schedule D, page 3)				26 ● %