



**Schedule C** Allocation of Nonbusiness Income, Loss, and Expense – Use only if you checked Filing Status 2, page 1

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 OF NONBUSINESS INCOME OR LOSS	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	Column F Alabama
1a ●						
b ●						
c ●						
d ●						
e ●						
<b>2 NET NONBUSINESS INCOME / LOSS</b> Enter Column E total ((income)/loss) on line 5 of page 1. Enter Column F total (income/(loss)) on line 9 of page 1 .....					Column E ●	Column F ●

**Schedule D-1** Apportionment Factor Schedule – Use only if you checked Filing Status 2, page 1 – Amounts must be Positive (+) Values

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) .....	<b>13a</b> ●		<b>13b</b> ●	
14 Alabama property factor — 13a ÷ 13b = line 14 .....			<b>14</b> ●	%
<b>SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME</b>		<b>15a ALABAMA</b>	<b>15b EVERYWHERE</b>	<b>15c</b>
15 Alabama payroll factor — 15a ÷ 15b = 15c .....	●			%
<b>SALES</b>		<b>ALABAMA</b>	<b>EVERYWHERE</b>	
16 Destination sales (see instructions) .....	●			
17 Origin sales (see instructions) .....	●			
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 1120, line ●) .....	●			
25 Alabama sales factor — 25a ÷ 25b = line 25c .....	<b>25a</b> ●		<b>25b</b> ●	<b>25c</b> %
26 Alabama sales factor (Enter the same factor as on line 25c) .....				<b>26</b> ● %
27 Sum of lines 14, 15c, 25c, and 26 ÷ 4 = <b>ALABAMA APPORTIONMENT FACTOR</b> (Enter here and on line 7, page 1) .....				<b>27</b> ● %

**Schedule D-2** Percentage of Sales – Use only if you checked Filing Status 3, page 1 – See instructions

DO NOT USE THIS SCHEDULE IF ALABAMA SALES EXCEED \$100,000.		ALABAMA	EVERYWHERE
1 Destination Sales .....	●		
2 Origin Sales .....	●		
3 Total gross receipts from sales .....	●		
4 Tax due (multiply line 3, Alabama by .0025) (enter here and on page 1, line 15) .....	●		