



SCHEDULE C – Apportionment Factor Schedule. Do not complete if 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	1	●			
2. Land	2	●			
3. Furniture and fixtures	3	●			
4. Machinery and equipment	4	●			
5. Buildings and leasehold improvements	5	●			
6. IDB/IRB property (at cost)	6	●			
7. Government property (at FMV)	7	●			
8. ●	8				
9. Less Construction in progress (if included)	9	●			
10. Totals	10	●			
11. Average owned property (BOY + EOY ÷ 2)	11	●		●	
12. Annual rental expense	12	●	x8 = ●	x8 = ●	
13. Total average property (add line 11 and line 12)	13a	●		13b ●	
14. Alabama property factor — 13a ÷ 13b = line 14				14 ● %	
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME	15a	ALABAMA	15b	EVERYWHERE	15c
15. Alabama payroll factor — 15a ÷ 15b = 15c		●			%
SALES		ALABAMA		EVERYWHERE	
16. Destination sales	16	●			
17. Origin sales	17	●			
18. Total gross receipts from sales	18	●			
19. Dividends	19	●			
20. Interest	20	●			
21. Rents	21	●			
22. Royalties	22	●			
23. Gross proceeds from capital and ordinary gains	23	●			
24. Other ● (Federal 1120S, line ●)		●			
25. Alabama sales factor — 25a ÷ 25b = line 25c	25a	●	25b	●	25c ● %
26. Enter the amount from line 25c					26 %
27. Sum of lines 14, 15c, 25c, and 26 ÷ 4 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 26, page 1)	27	●			%

NOTE: If any factor is not utilized in the production of business income, it shall be eliminated and the denominator reduced accordingly (810-27-1-4-.09).

SCHEDULE D – Apportionment of Federal Income Tax (“FIT”)

1. Enter the federal income tax from Federal Form 1120S	1	●	
2. Alabama income (add lines 27 and 28, page 1)	2	●	
3. Adjusted total income, page 1, line 23	3	●	
4. Federal income tax ratio (divide line 2 by line 3)	4	●	%
5. Federal income tax apportioned to Alabama (multiply line 1 by line 4) Enter here and on line 17 of Schedule K	5	●	

SCHEDULE E – Alabama Accumulated Adjustments Account

1. Balance at beginning of tax year	1	●	
2. Net Alabama nonseparately stated income or loss	2	●	
3. Other additions	3	●	
4. Other reductions	4	●	
5. Combine lines 1 through 4	5	●	
6. Less distributions	6	● ()	
7. Balance at end of tax year. Subtract line 6 from line 5	7	●	

SCHEDULE DE – Q-Sub/Disregarded Entity Schedule

List all qualified subchapter S subsidiaries (Q-Sub) and/or disregarded entities. Attach additional schedule(s) if needed.

Entity Name	FEIN	Income (Loss) From All Sources	Alabama Source Income (Loss)
1. ●	●	●	●
2. ●	●	●	●
3. ●	●	●	●
4. ●	●	●	●
5. ●	●	●	●