



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	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 1065, line ●)	24 ●						
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 27, 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 (Administrative Rule 810-27-1-4-.09).

SCHEDULE D

Full Ownership List the disregarded entities in which the taxpayer holds full ownership of 100%

Name of Entity	FEIN	Income (Loss) From All Sources	AL Source Income (Loss)
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●
●	●	●	●