

CODES USED IN LOGIC CHARTS

- **B** = Both numerator and denominator are used
- **C** = Single factor state using both numerator and denominator
- **D** = Denominator only is used
- **X** = Excluded
- **Z** = Single factor state, excluded
- **1** = Factor is used if *X* is marked on the state name under **Organizer | States | Allocation and Apportionment | A&A Options | Partnership Categories**. This affects the following categories:
 - Partnership Property
 - Rentals - Partnership Real Property
 - Rentals - Partnership Tangible Property
- **2** = Factor is used if *X* is marked on the state method under **Organizer | States | Allocation and Apportionment | A&A Options | Optional Methods**, or as indicated in the state Organizer **Allocation and Apportionment** screen. This affects the following categories:
 - Specialized Industry Factors

NOTES:

The following states use a **Single Sales Factor**, but all three factors are required to be reported on the tax return:

- Maine
- Oregon

The following states do not use factors for apportionment. See the individual state apportionment information:

- Mississippi

1065 Allocation and Apportionment Factors

PROPERTY	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY
Inventories	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Land	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Land - Reserve	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Leasehold Improvements	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accum Amort - Leasehold Improvements	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Buildings	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accumulated Depr - Buildings	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Machinery & Equip	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accumulated Depr - Machinery & Equip	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Furniture & Fixtures	B	B	B	B	Z	Z	Z	B	Z	B	B	B	B	Z	Z	Z	B	B
Accumulated Depr - Furniture and Fixtures	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Transportation Equip	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accumulated Depr - Transportation Equipment	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Other Depreciable Assets	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accumulated Depr - Other Depreciable Assets	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Depletable Assets	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Accumulated Depl - Depletable Assets	X	X	X	X	Z	Z	Z	X	Z	X	B	X	X	Z	Z	Z	X	X
Prepaid Supplies	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Other Tangible Personal Property	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B

1065 Allocation and Apportionment Factors

PROPERTY	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY
Construction In Progress	B	B	B	X	X	X	B	X	X	X	X	X	X	X	X	X	B	X
Miscellaneous Other	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Property at FMV - Real Property	B	B	B	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Property at FMV - Other Tangible Pers Property	B	B	B	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Partnership Property	B	B	B	X	B	X	X	X	X	X	X	X	B	X	B	X	B	B
Intangible Assets	B	B	B	B	X	X	X	X	X	B	X	X	X	X	X	X	X	X
Specialized Industry Factors	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B	B
Rentals - Real Property	B	B	B	B	B	X	B	B	B	B	X	B	B	X	X	X	B	B
Rentals - Tangible Personal Property	B	B	B	B	B	X	B	B	B	B	X	B	B	X	X	X	B	B
Rentals - Partnership Real Property	B	B	B	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Rentals - Partnership Tangible Property	B	B	B	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Sub-rentals - Real Property	B	B	B	B	B	X	X	X	B	B	X	B	B	X	X	X	B	B
Sub-rentals - Tangible Personal Property	B	B	B	B	B	X	X	X	B	B	X	B	B	X	X	X	B	B

1065 Allocation and Apportionment Factors

PROPERTY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC	ND	OH
Inventories	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Land	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Land - Reserve	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Leasehold Improvements	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Accum Amort - Leasehold Improvements	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Buildings	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Accumulated Depr - Buildings	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Machinery & Equip	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Accumulated Depr - Machinery & Equip	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Furniture & Fixtures	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depr - Furniture and Fixtures	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Transportation Equip	B	B	B	B	X	B	X	B	B	X	B	X	B	X	X	B	B	X
Accumulated Depr - Transportation Equipment	B	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Other Depreciable Assets	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Accumulated Depr - Other Depreciable Assets	B	X	X	X	X	X	B	X	X	X	X	X	B	X	X	X	X	X
Depletable Assets	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Accumulated Depl - Depletable Assets	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
Prepaid Supplies	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Other Tangible Personal Property	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X

1065 Allocation and Apportionment Factors

PROPERTY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC	ND	OH
Construction In Progress	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Miscellaneous Other	B	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Property at FMV - Real Property	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Property at FMV - Other Tangible Pers Property	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
Partnership Property	B	B	B	B	X	B	B	B	B	X	B	B	B	X	X	B	X	X
Intangible Assets	X	X	X	X	X	B	X	X	X	X	X	X	B	X	X	X	X	X
Specialized Industry Factors	B	C	B	B	C	C	B	B	B	C	X	C	B	C	D	B	X	D
Rentals - Real Property	X	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Rentals - Tangible Personal Property	X	B	B	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Rentals - Partnership Real Property	X	X	X	X	X	X	X	X	X	X	X	B	B	X	X	X	X	X
Rentals - Partnership Tangible Property	X	X	X	X	X	X	X	X	X	X	X	B	B	X	X	X	X	X
Sub-rentals - Real Property	X	X	X	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X
Sub-rentals - Tangible Personal Property	X	X	X	B	X	B	B	B	B	X	B	X	B	X	X	B	B	X

1065 Allocation and Apportionment Factors

PROPERTY	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Inventories	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Land	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Land - Reserve	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Leasehold Improvements	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Accum Amort - Leasehold Improvements	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Buildings	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Accumulated Depr - Buildings	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Machinery & Equip	B	B	B	X	X	X	B	X	B	B	B	X	B	X	X
Accumulated Depr - Machinery & Equip	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Furniture & Fixtures	B	Z	Z	Z	Z	D	B	Z	Z	B	B	D	B	Z	D
Accumulated Depr - Furniture and Fixtures	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Transportation Equip	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Accumulated Depr - Transportation Equipment	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Other Depreciable Assets	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Accumulated Depr - Other Depreciable Assets	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Depletable Assets	B	B	B	X	X	X	B	X	B	B	B	X	B	X	X
Accumulated Depl - Depletable Assets	X	Z	Z	Z	Z	D	X	Z	Z	B	B	D	X	Z	D
Prepaid Supplies	B	B	X	B	X	X	B	X	B	B	B	X	B	X	X
Other Tangible Personal Property	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X

1065 Allocation and Apportionment Factors

PROPERTY	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Construction In Progress	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Miscellaneous Other	B	B	B	X	X	X	B	X	B	B	B	X	B	X	X
Property at FMV - Real Property	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Property at FMV - Other Tangible Pers Property	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Partnership Property	X	X	X	X	B	X	X	X	X	X	X	X	X	X	X
Intangible Assets	X	X	X	B	X	X	X	X	X	X	X	X	X	X	X
Specialized Industry Factors	B	C	C	C	C	D	B	C	C	B	B	D	B	C	D
Rentals - Real Property	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Rentals - Tangible Personal Property	B	B	B	B	X	X	B	X	B	B	B	X	B	X	X
Rentals - Partnership Real Property	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Rentals - Partnership Tangible Property	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Sub-rentals - Real Property	B	B	B	B	X	X	B	X	B	X	B	X	X	X	X
Sub-rentals - Tangible Personal Property	B	B	B	B	X	X	B	X	B	X	B	X	X	X	X

1065 Allocation and Apportionment Factors

PAYROLL	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY
General Executive Officers Salaries	B	B	B	B	X	X	B	X	B	B	X	B	B	X	X	X	B	B
Cost of Operations	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Cost of Goods Sold	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Salesmen's Salaries	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Salesmen's Commissions	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Repairs	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Other Deductions	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Other Salaries & Wages	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Miscellaneous other	B	B	B	B	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Partnership Payroll	B	B	B	X	B	X	X	X	X	X	X	X	B	X	B	X	X	X
401(k) Wages	B	B	B	X	X	X	B	B	B	B	X	B	B	X	X	X	B	B
Specialized Industry Factors	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	Z	B	B

1065 Allocation and Apportionment Factors

PAYROLL	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC	ND	OH
General Executive Officers Salaries	B	B	B	B	X	B	X	B	B	X	B	B	B	X	X	X	B	B
Cost of Operations	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Cost of Goods Sold	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Salesmen's Salaries	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Salesmen's Commissions	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Repairs	B	B	B	B	X	B	B	B	X	X	B	B	B	X	B	X	B	B
Other Deductions	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Other Salaries & Wages	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Miscellaneous other	B	B	B	B	X	B	B	B	B	X	B	B	B	X	B	X	B	B
Partnership Payroll	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X	X	X
401(k) Wages	B	B	B	B	X	B	X	B	B	X	B	X	B	X	B	X	X	B
Specialized Industry Factors	B	C	B	B	C	C	B	B	B	Z	X	Z	B	C	D	B	X	D

1065 Allocation and Apportionment Factors

PAYROLL	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
General Executive Officers Salaries	X	B	B	B	X	X	B	X	B	B	B	X	B	B	X
Cost of Operations	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Cost of Goods Sold	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Salesmen's Salaries	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Salesmen's Commissions	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Repairs	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Other Deductions	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Other Salaries & Wages	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Miscellaneous other	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Partnership Payroll	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
401(k) Wages	B	B	B	B	B	X	B	X	B	B	B	X	B	B	X
Specialized Industry Factors	B	C	C	C	C	D	B	Z	C	B	X	D	B	C	D

1065 Allocation and Apportionment Factors

SALES	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS
Sales-Within State to Within State	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	N/A
Sales-Without State to Within State	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Sales-Within State to US Government	B	B	B	B	B	B	X	X	B	X	X	B	B	B	B	X	B
Sales-Within State to Nontaxable Jurisdiction	B	B	B	B	B	B	X	X	B	X	X	B	B	B	B	X	B
Receipts from Services	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Returns & Allowances	B	B	B	B	B	B	X	B	X	X	B	B	B	B	B	B	B
Miscellaneous Other	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B
Rents	B	B	B	B	B	B	B	X	B	B	B	B	B	B	B	B	B
Royalties on patents, Copyrights, Etc.	B	B	B	B	B	B	B	X	B	B	B	B	B	B	B	B	B
Other Royalties	B	B	B	B	B	B	B	X	B	B	B	B	B	B	B	B	B
Interest from Subsidiaries	B	B	B	B	B	B	B	X	B	X	X	B	B	B	B	B	B
Other Interest	B	B	B	B	B	B	B	X	B	X	X	B	B	B	B	B	B
Dividends from Subsidiaries	B	B	B	B	B	B	X	B	B	X	X	B	B	X	B	B	B
Other Dividends	B	B	B	B	B	B	X	B	B	X	X	B	B	X	B	B	B
Gr. Proceeds - Sales of Real/Tangible Property	B	B	B	B	B	B	B	B	B	B	X	B	B	B	B	B	B
Adjusted Basis - Sales of Real/Tangible Property	B	B	B	X	X	X	B	B	X	X	X	X	X	X	X	B	B
Gr. Proceeds - Sales of Intangible Personal Prop	B	B	B	B	B	B	B	B	B	B	X	B	B	B	B	B	X
Adjusted Basis - Sales of Intangible Personal Prop	B	B	B	X	X	X	B	B	X	X	X	X	X	B	X	B	B
Partnership Receipts	B	B	B	X	B	X	X	X	X	X	X	X	B	X	B	X	B

1065 Allocation and Apportionment Factors

SALES	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS
Specialized Indust. Factors	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Specialized Indust. Factors- Trans Rev MI	B	B	B	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Indust. Factors- Rev Tons Handled	B	B	B	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Other Receipts	B	B	B	X	X	X	B	B	X	X	X	X	X	B	X	B	X

1065 Allocation and Apportionment Factors

SALES	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC
Sales-Within State to Within State	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	B	N/A	N/A	N/A
Sales-Without State to Within State	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Sales-Within State to US Government	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Sales-Within State to Nontaxable Jurisdiction	B	X	B	X	B	X	X	B	B	B	B	B	X	B	X	X	X
Receipts from Services	X	X	B	X	B	X	X	B	B	B	X	B	X	B	X	X	X
Returns & Allowances	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Miscellaneous Other	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Rents	B	B	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Royalties on patents, Copyrights, Etc.	B	X	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Other Royalties	B	X	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Interest from Subsidiaries	B	X	B	B	B	B	B	B	B	B	B	B	B	B	B	X	B
Other Interest	B	X	B	B	X	B	X	B	B	B	B	B	B	B	B	X	B
Dividends from Subsidiaries	B	X	B	B	X	B	X	B	B	B	B	B	B	B	B	X	B
Other Dividends	X	X	B	B	X	B	X	B	B	B	B	B	B	B	B	X	B
Gr. Proceeds - Sales of Real/Tangible Property	X	X	B	B	X	B	X	B	B	B	B	B	B	B	X	X	B
Adjusted Basis - Sales of Real/Tangible Property	B	X	B	B	B	B	X	B	B	B	B	B	B	B	X	X	B
Gr. Proceeds - Sales of Intangible Personal Prop	X	X	X	B	X	X	X	B	B	B	X	B	B	B	X	X	B
Adjusted Basis - Sales of Intangible Personal Prop	B	X	B	B	B	B	X	B	B	B	B	B	B	B	X	X	B
Partnership Receipts	X	X	X	B	X	X	X	B	B	B	B	B	B	B	X	X	B

1065 Allocation and Apportionment Factors

SALES	KY	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC
Specialized Indust. Factors	B	B	C	B	B	C	C	B	B	B	X	X	Z	B	C	D	B
Specialized Indust. Factors- Trans Rev MI	X	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X
Specialized Indust. Factors- Rev Tons Handled	X	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X
Other Receipts	X	X	X	X	X	X	X	X	X	X	X	X	X	B	X	X	X

1065 Allocation and Apportionment Factors

SALES	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Sales-Within State to Within State	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Sales-Without State to Within State	B	B	B	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Sales-Within State to US Government	B	B	B	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Sales-Within State to Nontaxable Jurisdiction	B	X	B	B	X	X	X	X	B	B	B	B	B	X	B	B	X
Receipts from Services	B	X	B	B	X	X	X	X	X	B	B	B	X	X	X	B	X
Returns & Allowances	B	B	B	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Miscellaneous Other	B	B	X	B	B	X	B	X	B	B	B	B	B	X	B	B	X
Rents	X	B	X	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Royalties on patents, Copyrights, Etc.	X	B	X	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Other Royalties	X	B	X	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Interest from Subsidiaries	X	B	X	B	B	B	B	X	B	B	B	B	B	X	B	B	X
Other Interest	X	X	X	B	B	B	B	X	B	B	B	X	B	X	B	X	X
Dividends from Subsidiaries	X	X	X	B	B	B	B	X	B	B	B	X	B	X	B	X	X
Other Dividends	X	X	X	B	X	B	X	X	B	B	B	X	X	X	B	X	X
Gr. Proceeds - Sales of Real/Tangible Property	X	X	X	B	X	B	X	X	B	B	B	X	X	X	B	X	X
Adjusted Basis - Sales of Real/Tangible Property	X	X	X	B	B	B	B	X	B	B	B	B	B	X	B	X	X
Gr. Proceeds - Sales of Intangible Personal Prop	X	X	X	X	X	B	B	X	X	B	B	B	X	X	X	X	X
Adjusted Basis - Sales of Intangible Personal Prop	X	X	X	B	X	B	B	X	B	B	B	B	B	X	B	X	X
Partnership Receipts	X	X	X	X	X	B	B	X	X	B	B	B	B	X	X	X	X

1065 Allocation and Apportionment Factors

SALES	ND	OH	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Specialized Indust. Factors	X	D	B	C	C	C	C	D	X	Z	C	B	X	D	B	C	D
Specialized Indust. Factors- Trans Rev MI	X	X	X	X	X	X	X	X	B	X	X	X	X	X	X	X	X
Specialized Indust. Factors- Rev Tons Handled	X	X	X	X	X	X	X	X	B	X	X	X	X	X	X	X	X
Other Receipts	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

1065 Allocation and Apportionment Factors

ALLOCATION	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY
Dividends-Gross	B	B	B	B	C	C	Z	X	C	B	B	X	B	C	C	C	B	X
Dividend Deductions	X	B	X	X	Z	C	Z	X	Z	B	B	X	X	C	C	C	B	X
Dividends - Related Expense	B	B	B	B	C	C	Z	X	C	B	B	X	B	C	C	C	B	X
Tax Exempt Interest	B	B	B	B	C	C	Z	B	Z	B	B	X	B	C	C	C	B	B
Related Expenses-Tax Exempt Interest	B	B	B	B	C	C	Z	B	Z	B	B	X	B	C	C	C	B	B
Other Interest	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Related Expenses-Other Interest	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Rents-Real Property-Gross	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Related Expenses-Real Property Rent	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Rents-Tangible Personal Property	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Related Expense -Tang Pers Prop Rents	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Royalties- Real Property	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Related Expenses-Real Property Royalties	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Royalties- Tangible Personal Property	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Related Expenses-Tang Pers Prop Royalties	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Royalties-Intangibles	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Rel. Expenses - Intangible Royalties	B	B	B	B	C	C	Z	B	C	B	B	B	B	C	C	C	B	B
Short-term Gain (Loss)	B	B	X	B	Z	C	Z	X	Z	X	B	X	B	Z	Z	C	B	B
Related Expenses-Short-term Gain (Loss)	B	B	X	B	Z	C	Z	X	Z	X	B	X	B	Z	Z	Z	B	B

1065 Allocation and Apportionment Factors

ALLOCATION	AL	AK	AZ	AR	CA	CO	CT	DE	DC	FL	GA	HI	ID	IL	IN	IA	KS	KY
Long-term Gain (Loss)	B	B	X	B	Z	C	Z	X	Z	X	B	X	B	Z	Z	C	B	B
Related Expenses-Long-term Gain (Loss)	B	B	X	B	Z	C	Z	X	Z	X	B	X	B	Z	Z	Z	B	B
Ordinary Gain (Loss)	B	B	X	B	Z	Z	Z	X	Z	X	B	X	B	Z	Z	C	B	B
Related Expenses-Ordinary Gain (Loss)	B	B	X	B	Z	Z	Z	X	Z	X	B	X	B	Z	Z	C	B	B
Partnership Income	B	B	B	B	C	Z	Z	X	C	B	B	B	X	C	C	C	B	X
Profit from Farms, Mines, Quarries, Etc.	B	B	B	B	C	Z	Z	X	C	B	B	B	X	Z	C	C	B	X
Income (Loss) Other Investments	B	B	B	B	C	Z	Z	X	C	B	B	B	B	C	C	C	B	X
Related Expense-Other Invest	B	B	B	B	C	Z	Z	X	C	B	B	B	B	C	C	C	B	X
Gain (Loss) on Real Property	X	B	B	X	C	Z	Z	B	C	B	B	B	X	C	C	Z	X	X
Related Expenses-Real Property Gain (Loss)	X	X	B	X	C	Z	Z	B	C	B	B	B	X	C	C	Z	X	X
Gain (Loss) Tangible Personal Property	X	X	B	X	C	Z	Z	B	C	B	B	B	X	C	C	Z	X	X
Related Expenses-Tang Pers Prop Gain (Loss)	X	X	B	X	C	Z	Z	B	C	B	B	B	X	C	C	Z	X	X
Gain (Loss) Intangible Personal Property	X	X	B	X	C	Z	Z	X	C	B	B	B	X	C	C	Z	X	X
Related Expenses-Intangibles Gain (Loss)	X	X	B	X	C	Z	Z	X	C	B	B	B	X	C	C	Z	X	X

1065 Allocation and Apportionment Factors

ALLOCATION	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC	ND	OH
Dividends-Gross	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Dividend Deductions	B	Z	X	X	Z	Z	X	B	B	Z	X	Z	B	Z	D	X	X	D
Dividends - Related Expense	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Tax Exempt Interest	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expenses-Tax Exempt Interest	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Other Interest	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expenses-Other Interest	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Rents-Real Property-Gross	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expenses-Real Property Rent	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Rents-Tangible Personal Property	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expense -Tang Pers Prop Rents	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Royalties- Real Property	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expenses-Real Property Royalties	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Royalties- Tangible Personal Property	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Related Expenses-Tang Pers Prop Royalties	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Royalties-Intangibles	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Rel. Expenses - Intangible Royalties	B	Z	X	X	Z	C	B	B	B	Z	X	Z	B	Z	D	B	B	D
Short-term Gain (Loss)	X	Z	X	X	Z	C	B	B	B	Z	X	Z	X	Z	D	X	B	D
Related Expenses-Short-term Gain (Loss)	X	Z	X	X	Z	C	B	B	B	Z	X	Z	X	Z	D	X	B	D

1065 Allocation and Apportionment Factors

ALLOCATION	LA	ME	MD	MA	MI	MN	MS	MO	MT	NE	NH	NJ	NM	NY	NV	NC	ND	OH
Long-term Gain (Loss)	X	Z	X	X	Z	C	B	B	B	Z	X	Z	X	Z	D	X	B	D
Related Expenses-Long-term Gain (Loss)	X	Z	X	X	Z	C	B	B	B	Z	X	Z	X	Z	D	X	B	D
Ordinary Gain (Loss)	X	Z	X	X	Z	C	B	X	B	Z	X	Z	X	Z	D	X	B	D
Related Expenses-Ordinary Gain (Loss)	X	Z	X	X	Z	C	B	X	B	Z	X	Z	X	Z	D	X	B	D
Partnership Income	B	Z	X	X	Z	C	B	X	B	Z	X	Z	B	Z	D	B	B	D
Profit from Farms, Mines, Quarries, Etc.	B	Z	X	X	Z	C	B	X	B	Z	X	Z	X	Z	D	B	B	D
Income (Loss) Other Investments	B	Z	X	X	Z	C	B	X	B	Z	X	Z	B	Z	D	B	B	D
Related Expense-Other Invest	B	Z	X	X	Z	C	B	X	B	Z	X	Z	B	Z	D	B	B	D
Gain (Loss) on Real Property	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	B	Z	D	B	X	D
Related Expenses-Real Property Gain (Loss)	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	B	Z	D	B	X	D
Gain (Loss) Tangible Personal Property	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	B	Z	D	B	X	D
Related Expenses-Tang Pers Prop Gain (Loss)	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	B	Z	D	B	X	D
Gain (Loss) Intangible Personal Property	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	B	Z	D	B	X	D
Related Expenses-Intangibles Gain (Loss)	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	B	X	D

1065 Allocation and Apportionment Factors

ALLOCATION	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Dividends-Gross	B	C	Z	Z	C	D	B	Z	C	B	B	D	B	C	D
Dividend Deductions	B	Z	Z	Z	Z	D	X	Z	Z	B	B	D	X	Z	D
Dividends - Related Expense	B	C	Z	Z	C	D	B	Z	C	B	B	D	B	C	D
Tax Exempt Interest	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expenses-Tax Exempt Interest	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Other Interest	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expenses-Other Interest	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Rents-Real Property-Gross	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expenses-Real Property Rent	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Rents-Tangible Personal Property	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expense -Tang Pers Prop Rents	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Royalties- Real Property	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expenses-Real Property Royalties	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Royalties- Tangible Personal Property	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Related Expenses-Tang Pers Prop Royalties	B	C	C	Z	C	D	B	Z	C	B	B	D	B	C	D
Royalties-Intangibles	B	C	C	Z	Z	D	B	Z	C	B	B	D	B	C	D
Rel. Expenses - Intangible Royalties	B	C	C	Z	Z	D	B	Z	C	B	B	D	B	C	D
Short-term Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D
Related Expenses-Short-term Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D

1065 Allocation and Apportionment Factors

ALLOCATION	OK	OR	PA	RI	SC	SD	TN	TX	UT	VT	VA	WA	WV	WI	WY
Long-term Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D
Related Expenses-Long-term Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D
Ordinary Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D
Related Expenses-Ordinary Gain (Loss)	B	Z	Z	Z	Z	D	B	Z	C	B	B	D	X	Z	D
Partnership Income	B	C	Z	Z	C	D	B	Z	C	B	B	D	B	C	D
Profit from Farms, Mines, Quarries, Etc.	B	C	Z	Z	C	D	B	Z	C	B	B	D	X	C	D
Income (Loss) Other Investments	B	C	Z	Z	C	D	B	Z	C	B	B	D	X	C	D
Related Expense-Other Invest	B	C	Z	Z	C	D	B	Z	C	B	B	D	X	C	D
Gain (Loss) on Real Property	X	C	C	Z	C	D	X	Z	Z	B	B	D	B	C	D
Related Expenses-Real Property Gain (Loss)	X	C	C	Z	C	D	X	Z	Z	B	B	D	B	C	D
Gain (Loss) Tangible Personal Property	X	C	C	Z	Z	D	X	Z	Z	B	B	D	B	C	D
Related Expenses-Tang Pers Prop Gain (Loss)	X	C	C	Z	Z	D	X	Z	Z	B	B	D	B	C	D
Gain (Loss) Intangible Personal Property	X	C	C	Z	C	D	X	Z	Z	B	B	D	B	C	D
Related Expenses-Intangibles Gain (Loss)	X	C	C	Z	C	D	X	Z	Z	B	B	D	B	C	D

1065 Allocation and Apportionment Factors

PROPERTY	CA	IN	MI	NJ	NY	OR	PA	RI	SC	TX	UT	WI
Inventories	B	B		B					B			B
Land	B	B		B					B			B
Land - Reserve	X	X		B					X			X
Leasehold Improvements	B	B		B					B			X
Accum Amort - Leasehold Improvements	X	X		B					X			X
Buildings	B	B		B					B			B
Accumulated Depr - Buildings	X	X		B					X			X
Machinery & Equip	B	B		B					B			B
Accumulated Depr - Machinery & Equip	X	X		B					X			X
Furniture & Fixtures	B			B					B			B
Accumulated Depr - Furniture and Fixtures	X	X		B					X			X
Transportation Equip	B	B		B					B			B
Accumulated Depr - Transportation Equipment	X	X		B					X			X
Other Depreciable Assets	B	B		B					B			B
Accumulated Depr - Other Depreciable Assets	X	X		B					X			X
Depletable Assets	B	B		B					B			B
Accumulated Depl - Depletable Assets	X	X		B					X			X
Prepaid Supplies	B	B		B					B			B
Other Tangible Personal Property	B	B		B					B			B

1065 Allocation and Apportionment Factors

PROPERTY	CA	IN	MI	NJ	NY	OR	PA	RI	SC	TX	UT	WI
Construction In Progress	X	X		X					X			X
Miscellaneous Other	B	B		B					X			X
Property at FMV - Real Property	X	X		B					X			X
Property at FMV - Other Tangible Pers Property	X	X		B					X			X
Partnership Property	B	B		B					B			B
Intangible Assets	X	X		X					X			X
Specialized Industry Factors	B			X					B			B
Rentals - Real Property	B	B		B					B			B
Rentals - Tangible Personal Property	B	B		B					B			B
Rentals - Partnership Real Property	X	X		X					X			X
Rentals - Partnership Tangible Property	X	X		X					X			X
Sub-rentals - Real Property	B	B		X					B			B
Sub-rentals - Tangible Personal Property	B	B		X					B			B

1065 Allocation and Apportionment Factors

PAYROLL	CA	IN	MI	NJ	NY	OR	PA	RI	SC	TX	UT	WI
General Executive Officers Salaries	B			B					X			B
Cost of Operations	B			B					B			B
Cost of Goods Sold	B			B					B			B
Salesmen's Salaries	B			B					B			B
Salesmen's Commissions	B			B					B			B
Repairs	B			B					B			B
Other Deductions	B			B					B			B
Other Salaries & Wages	B			B					B			B
Miscellaneous other	B			B					B			B
Partnership Payroll	B			B					B			B
401(k) Wages	X	X		B					X			X
Specialized Industry Factors	B			X					B			B

1065 Allocation and Apportionment Factors

SALES	CA	IN	MI	NJ	NY	OR	PA	RI	SC	TX	UT	WI
Sales-Within State to Within State	B	B		B					B			B
Sales-Without State to Within State	B	B		B					B			B
Sales-Within State to US Government	B	B		X					X			B
Sales-Within State to Nontaxable Jurisdiction	B	B		X					X			B
Receipts from Services	B	B		B					B			B
Returns & Allowances	B	B		B					B			B
Miscellaneous Other	B	B		B					B			B
Rents	B	B		B					B			B
Royalties on patents, Copyrights, Etc.	B	B		B					B			B
Other Royalties	B	B		B					B			B
Interest from Subsidiaries	B	B		B					B			X
Other Interest	B	B		B					B			X
Dividends from Subsidiaries	B	B		B					X			X
Other Dividends	B	B		B					X			X
Gr. Proceeds - Sales of Real/Tangible Property	B	B		B					B			X
Adjusted Basis - Sales of Real/Tangible Property	X	X		B					B			X
Gr. Proceeds - Sales of Intangible Personal Prop	B	B		B					B			X
Adjusted Basis - Sales of Intangible Personal Prop	X	X		B					B			X
Partnership Receipts	B	B		B					B			B

1065 Allocation and Apportionment Factors

SALES	CA	IN	MI	NJ	NY	OR	PA	RI	SC	TX	UT	WI
Specialized Indust. Factors	B			X					B			B
Specialized Indust. Factors- Trans Rev MI	X	X		X					X			X
Specialized Indust. Factors- Rev Tons Handled	X	X		X					X			X
Other Receipts	X	X		B					B			B

1065 Allocation and Apportionment Factors

PROPERTY	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Inventories	B	B	B	B	B	X	X	B	B	B	B	B
Land	B	B	B	B	B	X	X	B	B	B	B	B
Land - Reserve	B	B	B	B	B	X	X	X	X	B	X	X
Leasehold Improvements	B	B	X	X	B	X	X	B	B	X	B	B
Accum Amort - Leasehold Improvements	B	B	X	X	B	X	X	X	X	X	X	X
Buildings	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Buildings	B	B	B	B	B	X	X	X	X	B	X	X
Machinery & Equip	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Machinery & Equip	B	B	B	B	B	X	X	X	X	B	X	X
Furniture & Fixtures	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Furniture and Fixtures	B	B	B	B	B	X	X	B	B	B	B	B
Transportation Equip	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Transportation Equipment	B	B	B	B	B	X	X	X	X	B	X	X
Other Depreciable Assets	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Other Depreciable Assets	B	B	B	B	B	X	X	X	X	B	X	X
Depletable Assets	B	X	B	B	B	X	X	B	B	B	B	B
Accumulated Depl - Depletable Assets	B	X	B	B	B	X	X	X	X	B	X	X
Prepaid Supplies	B	X	B	B	B	X	X	B	B	B	B	B
Other Tangible Personal Property	B	X	B	B	B	X	X	B	B	B	B	B

1065 Allocation and Apportionment Factors

PROPERTY	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Construction In Progress	X	B	X	X	X	X	X	X	X	X	X	X
Miscellaneous Other	B	X	B	B	B	X	X	B	B	B	B	B
Property at FMV - Real Property	X	X	B	B	X	X	X	X	X	B	X	X
Property at FMV - Other Tangible Pers Property	X	X	B	B	X	X	X	X	X	B	X	X
Partnership Property	B	X	B	B	B	X	X	B	B	B	B	B
Intangible Assets	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Industry Factors	X	X	B	B	B	X	X	B	B	B	B	B
Rentals - Real Property	X	X	B	B	X	X	X	B	B	B	B	B
Rentals - Tangible Personal Property	X	X	B	B	B	X	X	B	B	B	B	B
Rentals - Partnership Real Property	X	X	B	B	X	X	X	B	B	B	B	B
Rentals - Partnership Tangible Property	X	X	B	B	B	X	X	B	B	B	B	B
Sub-rentals - Real Property	X	X	B	B	X	X	X	B	B	B	B	B
Sub-rentals - Tangible Personal Property	X	X	B	B	X	X	X	B	B	B	B	B

1065 Allocation and Apportionment Factors

PAYROLL	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
General Executive Officers Salaries	X	X	X	X	X	X	X	B	B	X	B	X
Cost of Operations	X	X	B	B	X	X	X	B	B	B	B	B
Cost of Goods Sold	X	X	B	B	X	X	X	B	B	B	B	B
Salesmen's Salaries	X	X	B	B	X	X	X	B	B	B	B	B
Salesmen's Commissions	X	X	B	B	X	X	X	B	B	B	B	B
Repairs	X	X	B	B	X	X	X	B	B	B	B	B
Other Deductions	X	X	B	B	X	X	X	B	B	B	B	B
Other Salaries & Wages	X	X	B	B	X	X	X	B	B	B	B	B
Miscellaneous other	X	X	B	B	X	X	X	B	B	B	B	B
Partnership Payroll	X	X	B	B	X	X	X	B	B	B	B	B
401(k) Wages	X	X	B	B	X	X	X	B	B	B	B	B
Specialized Industry Factors	X	X	X	X	X	X	X	X	X	X	X	X

1065 Allocation and Apportionment Factors

SALES	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Sales-Within State to Within State	B	X	B	B	X	B	B	B	B	B	B	B
Sales-Without State to Within State	B	X	B	B	X	B	B	B	B	B	B	B
Sales-Within State to US Government	X	X	X	X	X	B	B	X	B	X	X	B
Sales-Within State to Nontaxable Jurisdiction	X	X	X	X	X	X	B	X	B	X	X	B
Receipts from Services	B	X	B	B	X	B	B	B	B	B	B	B
Returns & Allowances	B	X	B	B	X	B	B	B	B	B	B	B
Miscellaneous Other	X	X	X	X	X	X	X	X	X	X	X	X
Rents	B	X	B	B	X	B	B	B	B	B	B	B
Royalties on patents, Copyrights, Etc.	B	X	B	B	X	B	X	B	B	B	B	B
Other Royalties	B	X	B	B	X	B	X	B	B	B	B	B
Interest from Subsidiaries	B	X	B	B	X	B	X	X	B	B	X	X
Other Interest	B	X	B	B	X	B	X	X	B	B	B	X
Dividends from Subsidiaries	B	X	X	X	X	X	X	X	B	X	X	X
Other Dividends	B	X	X	X	X	X	X	X	B	X	B	X
Gr. Proceeds - Sales of Real/Tangible Property	X	X	X	X	X	B	X	X	B	X	B	B
Adjusted Basis - Sales of Real/Tangible Property	X	X	X	X	X	X	X	X	X	X	B	B
Gr. Proceeds - Sales of Intangible Personal Prop	X	X	X	X	X	B	X	X	B	X	B	B
Adjusted Basis - Sales of Intangible Personal Prop	X	X	X	X	X	X	X	X	X	X	B	B
Partnership Receipts	X	X	B	B	X	B	X	B	B	B	B	B

1065 Allocation and Apportionment Factors

SALES	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Specialized Indust. Factors	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Indust. Factors- Trans Rev MI	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Indust. Factors- Rev Tons Handled												
Other Receipts	B	X	B	B	X	B	X	B	B	B	B	B

1065 Allocation and Apportionment Factors

ALLOCATION	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Dividends-Gross	X	X	X	X	X	X	X	X	X	X	B	X
Dividend Deductions	X	X	X	X	X	X	X	X	X	X	X	X
Dividends - Related Expense	X	X	X	X	X	X	X	X	X	X	B	X
Tax Exempt Interest	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Tax Exempt Interest	X	X	X	X	X	X	X	X	X	X	B	X
Other Interest	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Other Interest	X	X	X	X	X	X	X	X	X	X	B	X
Rents-Real Property-Gross	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Real Property Rent	X	X	X	X	X	X	X	X	X	X	B	X
Rents-Tangible Personal Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expense -Tang Pers Prop Rents	X	X	X	X	X	X	X	X	X	X	B	X
Royalties- Real Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Real Property Royalties	X	X	X	X	X	X	X	X	X	X	B	X
Royalties- Tangible Personal Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Tang Pers Prop Royalties	X	X	X	X	X	X	X	X	X	X	B	X
Royalties-Intangibles	X	X	X	X	X	X	X	X	X	X	B	X
Rel. Expenses - Intangible Royalties	X	X	X	X	X	X	X	X	X	X	B	X
Short-term Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
Related Expenses-Short-term Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X

1065 Allocation and Apportionment Factors

ALLOCATION	LA Fran	MO Fran	NY Alt	NY Sur	TN Fran	KY Cities	MI Cities	OH Cities	KC MO	NYC	Phila- delphia	St. Louis
Long-term Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
Related Expenses-Long-term Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
Ordinary Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
Related Expenses-Ordinary Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
Partnership Income	X	X	X	X	X	X	X	X	X	X	B	X
Profit from Farms, Mines, Quarries, Etc.	X	X	X	X	X	X	X	X	X	X	B	X
Income (Loss) Other Investments	X	X	X	X	X	X	X	X	X	X	B	X
Related Expense-Other Invest	X	X	X	X	X	X	X	X	X	X	B	X
Gain (Loss) on Real Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Real Property Gain (Loss)	X	X	X	X	X	X	X	X	X	X	B	X
Gain (Loss) Tangible Personal Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses-Tang Pers Prop Gain (Loss)	X	X	X	X	X	X	X	X	X	X	B	X
Gain (Loss) Intangible Personal Property	X	X	X	X	X	X	X	X	X	X	B	X
Related Expenses- Intangibles Gain (Loss)	X	X	X	X	X	X	X	X	X	X	B	X