

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
-

1120 and 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	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Land	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Land - Reserve	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Leasehold Improvements	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Amort - Leasehold Improvements	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Buildings	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depr - Buildings	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Machinery & Equipment	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depr - Machinery & Equipment	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Furniture & Fixtures	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depr - Furniture and Fixtures																		
Transportation Equipment	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depr - Transportation Equipment	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Other Depreciable Assets	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depr - Other Depreciable Assets	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Depletable Assets	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Accumulated Depl - Depletable Assets																		
Prepaid Supplies	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Other Tangible Personal Property	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B

1120 and 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	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	B	X
Miscellaneous Other	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	B	B
Property at FMV - Real Property	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Property at FMV - Other Tangible Personal Property	X	X	X	X	Z	Z	Z	X		X	B	X	X	Z		Z	X	X
Partnership Property	B	B	B	B	C	C	C	B		B	B	B	B	C		C	B	B
Intangible Assets	X	X	X	B	Z	Z	Z	X		B	B	X	X	Z		Z	X	X
Specialized Industry Factors	B	B	B	B	C	C	C	B		B	B	B	B	C		C	B	B
Rentals - Real Property	B	B	B	B	C	Z	Z	B		B	B	B	B	Z		Z	B	B
Rentals - Tangible Personal Property		B	B	B	C	Z	Z	B		B	B	B	B	Z		Z	B	B
Rentals - Partnership Real Property	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	X	B
Rentals - Partnership Tangible Property	B	B	B	B	Z	Z	Z	B		B	B	B	B	Z		Z	X	B
Sub-rentals - Real Property	X	B	B	B	C	Z	Z	X		B	B	B	B	Z		Z	B	B
Sub-rentals - Tangible Personal Property	X	B	B	B	C	Z	Z	X		B	B	B	B	Z		Z	B	B

1120 and 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	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Land	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Land - Reserve	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
Leasehold Improvements	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Amort - Leasehold Improvements	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
Buildings	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depr - Buildings	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
Machinery & Equipment	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depr - Machinery & Equipment	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
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																		
Transportation Equipment	B	Z	B	B	Z	Z	X	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depr - Transportation Equipment	B	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	X	X	D
Other Depreciable Assets	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depr - Other Depreciable Assets	B	Z	X	X	Z	Z	B	X	X	Z	X	Z	X	Z	D	X	X	D
Depletable Assets	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Accumulated Depl - Depletable Assets																		
Prepaid Supplies	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Other Tangible Personal Property	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D

1120 and 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	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	X	X	D
Miscellaneous Other	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Property at FMV - Real Property	X	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	X	X	D
Property at FMV - Other Tangible Personal Property	X	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	X	X	D
Partnership Property	B	C	B	B	C	C	B	B	B	C	B	C	B	C	D	B	B	D
Intangible Assets	X	Z	X	X	Z	Z	X	X	X	Z	X	Z	X	Z	D	X	X	D
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	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Rentals - Tangible Personal Property	X	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Rentals - Partnership Real Property	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Rentals - Partnership Tangible Property	B	Z	B	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Sub-rentals - Real Property	X	Z	X	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D
Sub-rentals - Tangible Personal Property	X	Z	X	B	Z	Z	B	B	B	Z	B	Z	B	Z	D	B	B	D

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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	Z	Z	Z	Z	D	X	Z	Z	X	B	D	X	Z	D
Miscellaneous Other	B	Z	Z	Z	Z	D	B	Z	Z	X	X	D	B	Z	D
Property at FMV - Real Property	X	Z	Z	Z	Z	D	X	Z	Z	X	X	D	X	Z	D
Property at FMV - Other Tangible Personal Property	X	Z	Z	Z	Z	D	X	Z	Z	B	B	D	X	Z	D
Partnership Property	B	C	C	C	C	D	B	C	C	B	X	D	B	C	D
Intangible Assets	X	Z	Z	Z	Z	D	X	Z	Z	B	B	D	X	Z	D
Specialized Industry Factors	B	C	C	C	C	D	B	C	C	B	B	D	B	C	D
Rentals - Real Property	B	Z	Z	Z	Z	D	B	Z	Z	B	B	D	B	Z	D
Rentals - Tangible Personal Property	B	Z	Z	Z	Z	D	B	Z	Z	X	B	D	B	Z	D
Rentals - Partnership Real Property	B	Z	Z	Z	Z	D	B	Z	Z	X	X	D	B	Z	D
Rentals - Partnership Tangible Property	B	Z	Z	Z	Z	D	B	Z	Z	X	X	D	B	Z	D
Sub-rentals - Real Property	B	Z	Z	Z	Z	D	B	Z	Z	B	B	D	X	Z	D
Sub-rentals - Tangible Personal Property	B	Z	Z	Z	Z	D	B	Z	Z	B	B	D	X	Z	D

1120 and 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	Z	Z	C	X	C	B	B	B	B	Z		Z	B	B
Cost of Operations	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Cost of Goods Sold	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Salesmen's Salaries	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Salesmen's Commissions	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Repairs	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Other Deductions	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Other Salaries & Wages	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Miscellaneous other	B	B	B	B	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Partnership Payroll	B	B	B	B	C	Z	C	B	C	B	B	B	B	Z		Z	B	B
401(k) Wages	B	B	B	X	Z	Z	C	B	C	B	B	B	B	Z		Z	B	B
Specialized Industry Factors	B	B	B	B	C	C	C	B	C	B	B	B	B	C		Z	B	B

1120 and 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	C	B	B	Z	C	X	B	B	Z	B	Z	B	Z	D	X	B	D
Cost of Operations	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Cost of Goods Sold	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Salesmen's Salaries	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Salesmen's Commissions	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Repairs	B	C	B	B	Z	C	B	B	X	Z	B	Z	B	Z	D	B	B	D
Other Deductions	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Other Salaries & Wages	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Miscellaneous other	B	C	B	B	Z	C	B	B	B	Z	B	Z	B	Z	D	B	B	D
Partnership Payroll	B	C	B	B	Z	C	B	B	B	Z	B	C	B	Z	D	B	B	D
401(k) Wages	B	C	B	B	Z	C	X	B	B	Z	B	Z	X	Z	D	B	X	D
Specialized Industry Factors	B	C	B	B	C	C	B	B	B	Z	X	Z	B	C	D	B	X	D

1120 and 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	C	C	C	Z	D	B	Z	C	B	B	D	B	Z	D
Cost of Operations	B	C	C	C	Z	D	B	Z	C	B	B	D	B	Z	D
Cost of Goods Sold	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Salesmen's Salaries	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Salesmen's Commissions	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Repairs	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Other Deductions	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Other Salaries & Wages	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Miscellaneous other	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Partnership Payroll	B	C	C	C	C	D	B	C	C	B	X	D	B	C	D
401(k) Wages	B	C	C	C	Z	D	B	Z	C	B	X	D	B	Z	D
Specialized Industry Factors	B	C	C	C	C	D	B	Z	C	B	X	D	B	C	D

1120 and 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	C	C	C	B	C	B	B	B	B	C	C	C	B
Sales Without State to Within State	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Sales Within State to US Government	B	B	B	X	C	C	Z	X	C	X	B	B	B	C	C	Z	B
Sales Within State to Nontaxable Jurisdiction	B	B	B	X	C	C	Z	X	C	X	B	B	B	C	X	Z	B
Receipts from Services	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Returns & Allowances	X	B	B	B	C	C	Z	B	Z	X	B	B	B	C	C	C	B
Miscellaneous Other	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Rents	B	B	B	B	C	C	C	X	C	B	B	B	B	C	C	C	B
Royalties on Patents, Copyrights, Etc.	B	B	B	B	C	C	C	X	C	B	B	B	B	C	C	C	B
Other Royalties	B	B	B	B	C	C	C	X	C	B	B	B	B	C	C	C	B
Interest from Subsidiaries	B	B	B	B	C	C	C	X	C	X	B	B	B	C	C	C	B
Other Interest	B	B	B	B	C	C	C	X	C	X	B	B	B	C	C	C	B
Dividends from Subsidiaries	B	B	B	B	C	C	Z	B	C	X	B	B	B	Z	C	C	B
Other Dividends	B	B	B	B	C	C	Z	B	C	X	B	B	B	Z	C	C	B
Gross Proceeds - Sales of Real/Tangible Property	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Adjusted Basis - Sales of Real/Tangible Property	X	X	X	X	Z	Z	C	B	Z	X	B	X	X	Z	Z	C	X
Gross Proceeds - Sales of Intangible Personal Property	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B
Adjusted Basis - Sales of Intangible Personal Property	X	X	X	X	Z	Z	C	B	Z	X	B	X	X	C	Z	C	B
Partnership Receipts	B	B	B	B	C	C	C	B	C	B	B	B	B	C	C	C	B

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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	B	B	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Sales Without State to Within State	B	B	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Sales Within State to US Government	B	X	C	X	B	Z	Z	B	B	B	B	B	Z	B	Z	D	X
Sales Within State to Nontaxable Jurisdiction	X	X	C	X	B	Z	Z	B	B	B	X	B	Z	B	Z	D	X
Receipts from Services	B	B	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Returns & Allowances	B	B	C	B	B	C	C	B	B	B	B	B	C	X	C	D	B
Miscellaneous Other	B	B	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Rents	B	X	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Royalties on Patents, Copyrights, Etc.	B	X	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Other Royalties	B	X	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B
Interest from Subsidiaries	B	X	C	B	X	C	Z	B	B	B	B	B	C	B	C	D	B
Other Interest	B	X	C	B	X	C	Z	B	B	B	B	B	C	B	C	D	B
Dividends from Subsidiaries	X	X	C	B	X	C	Z	B	B	B	B	B	C	B	C	D	B
Other Dividends	X	X	C	B	X	C	Z	B	B	B	B	B	C	B	Z	D	X
Gross Proceeds - Sales of Real/Tangible Property	B	X	C	B	B	C	Z	B	B	B	B	B	C	B	Z	D	X
Adjusted Basis - Sales of Real/Tangible Property	X	X	Z	B	X	Z	Z	B	B	B	X	B	C	X	Z	D	X
Gross Proceeds - Sales of Intangible Personal Property	B	X	C	B	B	C	Z	B	B	B	B	B	C	B	Z	D	X
Adjusted Basis - Sales of Intangible Personal Property	X	X	Z	B	X	Z	Z	B	B	B	B	B	C	X	Z	D	X
Partnership Receipts	B	B	C	B	B	C	C	B	B	B	B	B	C	B	C	D	B

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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	B	D	B	C	C	C	C	D	B	C	C	B	X	D	B	C	D
Sales Without State to Within State	B	D	B	C	C	C	C	D	B	C	C	B	X	D	B	C	D
Sales Within State to US Government	B	D	B	C	Z	Z	Z	D	B	C	C	B	X	D	B	C	D
Sales Within State to Nontaxable Jurisdiction	B	D	B	C	Z	Z	Z	D	X	C	C	B	X	D	X	C	D
Receipts from Services	B	D	B	C	C	C	C	D	B	C	C	X	X	D	B	C	D
Returns & Allowances	B	D	X	C	C	Z	C	D	B	C	C	X	X	D	B	C	D
Miscellaneous Other	X	D	X	C	C	C	C	D	B	C	C	X	X	D	B	C	D
Rents	X	D	X	C	C	C	C	D	B	C	C	X	X	D	B	C	D
Royalties on Patents, Copyrights, Etc.	X	D	X	C	C	C	C	D	B	C	C	X	X	D	B	C	D
Other Royalties	X	D	X	C	C	C	C	D	B	C	C	X	X	D	B	C	D
Interest from Subsidiaries	X	D	X	C	C	C	C	D	B	C	C	B	X	D	B	Z	D
Other Interest	X	D	X	C	C	C	C	D	B	C	C	B	X	D	B	Z	D
Dividends from Subsidiaries	X	D	X	C	Z	C	Z	D	B	C	C	B	X	D	B	Z	D
Other Dividends	X	D	X	C	Z	C	Z	D	B	C	C	B	X	D	B	Z	D
Gross Proceeds - Sales of Real/Tangible Property	X	D	X	C	C	C	C	D	B	C	C	B	X	D	B	Z	D
Adjusted Basis - Sales of Real/Tangible Property	X	D	X	Z	Z	C	C	D	X	C	C	B	X	D	X	Z	D
Gross Proceeds - Sales of Intangible Personal Property	X	D	X	C	Z	C	C	D	B	C	C	B	X	D	B	Z	D
Adjusted Basis - Sales of Intangible Personal Property	X	D	X	Z	Z	C	C	D	X	C	C	B	X	D	X	Z	D
Partnership Receipts	B	D	B	C	C	C	C	D	B	C	C	B	X	D	B	C	D

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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 Expenses - Tangible Personal Property 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 - Tangible Personal Property 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
Related 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

1120 and 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 Expenses - Other Investments	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 - Tangible Personal Property Gain	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

1120 and 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 Expenses - Tangible Personal Property 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 - Tangible Personal Property 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
Related 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

1120 and 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 Expenses - Other Investments	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 - Tangible Personal Property Gain	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

1120 and 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 Expenses - Tangible Personal Property 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 - Tangible Personal Property 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
Related 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

1120 and 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 Expenses - Other Investments	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 - Tangible Personal Property Gain	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

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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
Miscellaneous Other	B			B					X			X
Property at FMV - Real Property	X			B					X			X
Property at FMV - Other Tangible Personal Property	X			B					X			X
Partnership Property	B			B					B			B
Intangible Assets	X			X					X			X
Specialized Industry Factors	B			X					B			B
Rentals - Real Property	B			B					B			B
Rentals - Tangible Personal Property	B			B					B			B
Rentals - Partnership Real Property	X			X					X			X
Rentals - Partnership Tangible Property	X			X					X			X
Sub-rentals - Real Property	B			X					B			B
Sub-rentals - Tangible Personal Property	B			X					B			B

1120 and 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	B			X					B			B
Specialized Industry Factors	B			X					B			B

1120 and 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
Sales Without State to Within State	B			B					B			B
Sales Within State to US Government	B			X					X			B
Sales Within State to Nontaxable Jurisdiction	B			X					X			B
Receipts from Services	B			B					B			B
Returns & Allowances	B			B					B			B
Miscellaneous Other	B			B					B			B
Rents	B			B					B			B
Royalties on Patents, Copyrights, Etc.	B			B					B			B
Other Royalties	B			B					B			B
Interest from Subsidiaries	B			B					B			X
Other Interest	B			B					B			X
Dividends from Subsidiaries	B			B					X			X
Other Dividends	B			B					X			X
Gross Proceeds - Sales of Real/Tangible Property	B			B					B			X
Adjusted Basis - Sales of Real/Tangible Property	X			B					B			X
Gross Proceeds - Sales of Intangible Personal Property	B			B					B			X
Adjusted Basis - Sales of Intangible Personal Property	X			B					B			X
Partnership Receipts	B			B					B			B

1120 and 1065 Allocation and Apportionment Factors

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

1120 and 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
Accumulated 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 & Equipment	B	B	B	B	B	X	X	B	B	B	B	B
Accumulated Depr - Machinery & Equipment	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												
Transportation Equipment	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												
Prepaid Supplies	B	X	B	B	B	X	X	B	B	B	B	B

1120 and 1065 Allocation and Apportionment Factors

Other Tangible Personal Property	B	X	B	B	B	X	X	B	B	B	B	B
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1120 and 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 Personal 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

1120 and 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

1120 and 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
Gross 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
Gross Proceeds - Sales of Intangible Personal Property	X	X	X	X	X	B	X	X	B	X	B	B
Adjusted Basis - Sales of Intangible Personal Property	X	X	X	X	X	X	X	X	X	X	B	B

1120 and 1065 Allocation and Apportionment Factors

Partnership Receipts	X	X	B	B	X	B	X	B	B	B	B	B
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1120 and 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 Industry Factors	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Industry Factors - Trans Rev MI	X	X	X	X	X	X	X	X	X	X	X	X
Specialized Industry Factors - Rev Tons Handled												
Other Receipts	B	X	B	B	X	B	X	B	B	B	B	B

1120 and 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 Expenses - Tangible Personal Property 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 - Tangible Personal Property 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
Related 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

1120 and 1065 Allocation and Apportionment Factors

Related Expenses - Short-term Gain (Loss)	X	X	X	X	X	X	X	X	X	X	X	X
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1120 and 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 Expenses - Other Investments	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 - Tangible Personal Property Gain	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