

2017 U.S. Corporation Income Tax Multi-National Allocation Schedule  
Allocation and Apportionment of Income



Name \_\_\_\_\_ Check Here if Filing a Consolidated or Combined Return ☐

FEIN \_\_\_\_\_

**Section A - Apportionment Method**

- 1 **Motor Carrier Mileage Factor** (see instructions)..... ☐  
If an exception applies, check the applicable box below.  
Exception 1 ☐ Exception 2 ☐
- 2 **Financial Corporation Cost of Performance Factor**..... ☐  
(see instructions)
- 3 **Construction Corporation Completed Contract Basis Sales Factor** (see instructions)..... ☐
- 4 **Railway Company Revenue Car Miles** (see instructions) ..... ☐
- 5 **Retail Company Apportionment** (see instructions) ..... ☐

- 6 **Manufacturer's Modified Apportionment Method Sales Factor** (see instructions for requirements)..... ☐  
(a) Enter Beginning Date of Election Year \_\_\_\_/\_\_\_\_/\_\_\_\_  
(b) Wage and Employment Certification Required each year:  
Check to certify that the average weekly wages of the full-time employees is greater than the lower of the state or local average weekly wages for its industry, and that the average annual number of full-time employees of the manufacturing company is at least 90% of the base year employment..... ☐
- 7 **Multi-Factor Formula with Double-Weighted Sales Factor** (see instructions)..... ☐

**Section B - Apportionment Computation**

- 1 **Single Factor Computations:** Motor Carriers, Financial Corporations, Construction Corporations, Railway Companies, Manufacturers who elected the Modified Apportionment Method in Section A and Retail Companies with a taxable year beginning on or after July 1, 2015. (see instructions).....
- 2 **Multifactor Computations**  
(a) Property Factor (see instructions).....  
(b) Payroll Factor (see instructions) .....  
(c) Sales Factor (see instructions).....  
(d) Standard (Double-Weighted) Sales Factor Apportionment Sales Factor: Multiply the sales factor from Line 2(c) by 2. (see instructions) .....  
(e) Quadruple-Weighted Sales Factor Apportionment. Use this computation if you are a Retail Company with a taxable year beginning prior to July 1, 2015. Multiply the Sales Factor from Line 2(c) by 4 .....  
(f) Sum of Percentages. If using a double-weighted sales factor, add Lines 2(a), 2(b) and 2(d). If using a quadruple-weighted sales factor, add Lines 2(a), 2(b) and 2(e) .....  
(g) Multifactor Percentage. Divide Line 2(f) by 4 (for double-weighted sales) or 6 (for quadruple-weighted sales), reduced by the number of factors, if any, having no denominator.....
- 3 **Income Subject to US (Federal) Income Tax**

TOTAL		United States		PERCENTAGE	
1	.00		.00		%

2(a)	.00		.00		%
2(b)	.00		.00		%
2(c)	.00		.00		%
2(d)					%
2(e)					%
2(f)					%
2(g)					%

3(a)		.00
3(b)		.00
3(c)		.00
3(d)		.00
3(e)		.00
3(f)		.00
3(g)		.00
3(h)		.00
3(i)		.00
3(j)		.00