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Government of the District of Columbia

2018

DC Combined Reporting Schedule 2B Apportionment Factors Computation

1 8 2 3 0 M 2 1 0 0 0 2

Important: Print in CAPITAL letters using black ink.

Year **of 10 Year Worldwide Election**

OFFICIAL USE ONLY
Vendor ID# 0002

Taxpayer Identification Number (TIN)

Tax Year Ending (MMYY)

Designated agent or member's name

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

Business mailing address #1

Designated Agent TIN

City

State

Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution Non-Nexus Member **Fill in all that apply**

This Schedule shall be completed by each member and the Designated Agent

Description		Designated Agent and/or Members
Sales Factor Computation: *for businesses other than financial institutions*		
1 (a) Total sales of the individual member in DC - all gross receipts other than gross receipts from non-business income.	1a	$
(b) Total sales of the combined group everywhere - all gross receipts other than gross receipts from non-business income.	1b	$
2 District single sales factor. Line (1a) divided by Line (1b).	2	$
For Financial Institutions-- *Sales Factor Computation:*		
3 (a) Total sales of the individual financial institution member in DC - all gross income other than gross income from non-business income.	3a	$
(b) Total sales of the combined group everywhere - all gross income other than gross income from non-business income.	3b	$
4 District single sales factor. Line (3a) divided by Line (3b).	4	$
Payroll Factor Computation		
5 Total payroll of the individual financial member in DC. (total compensation paid or accrued - do not include non-financial payroll).	5	$
6 Total payroll of the financial members of the combined group - (total compensation paid or accrued - do not include non-financial payroll).	6	$
7 District payroll factor. *Line 5 divided by Line 6.*	7	
8 Sum of factors for financial institutions. (add Lines 4 and 7, divide by 2)	8	
9 DISTRICT APPORTIONMENT FACTOR. Line 2 if a non-financial business member; Line 8 if a financial institution member.	9	