

DC Combined Reporting Schedule 2A Apportionment Factors Computation



Important: Print in CAPITAL letters using black ink.

| | | | |
|---|------|--|--------------------------------------|
| | Year | of 10 Year Worldwide Election | OFFICIAL USE ONLY Vendor ID# 0000 |
| Taxpayer Identification Number (TIN) | | Tax Year Ending (MMDDYYYY) | |
| Name of Designated Agent | | Fill in <input type="radio"/> if Water's Edge Fill in <input type="radio"/> if Worldwide Fill in <input type="radio"/> if fiscalized | |
| Business mailing address #1 | | | |
| City | | State | Zip Code + 4 |
| Type of Entity: <input type="radio"/> Corporation <input type="radio"/> Unincorporated Business <input type="radio"/> Financial Institution Fill in all that apply | | | |

TO BE COMPLETED BY THE DESIGNATED AGENT

| Description | Total Before Eliminations | Intercompany Eliminations and other District specific additions or subtractions | Combined Group Report |
|---|---------------------------|---|-----------------------|
| <i>Sales Factor Computation: for businesses other than financial institutions</i> | | | |
| 1 (a) Total sales of the combined group 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 | | |
| <i>For Financial Institutions-- Sales Factor Computation:</i> | | | |
| 3 (a) Total sales of financial institutions 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 | | |
| <i>Payroll Factor Computation</i> | | | |
| 5 Total payroll of the financial institutions of the combined group in DC. (total compensation paid or accrued - do not include non-financial payroll). | 5 \$ | \$ | \$ |
| 6 Total payroll of financial institutions of the combined group everywhere. (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. Do not use Schedule F of the D-20 or D-30. | 9 | | |

For a combined group composed only of businesses other than financial institutions, enter the numbers from Line 2 above on Line 9. Enter the number from Line 9, Column 3 on Form D-20, Line 31 or Form D-30, Line 28.

For a combined group composed only of financial institutions, enter the numbers from Line 8 above on Line 9. Enter the number from Line 9 Column 3 on Form D-20, Line 31 or Form D-30, Line 28.

For a mixed combined group containing financial institutions and non-financial institutions, add Lines 2 and 8 in each column and enter results on Line 9. Enter the number from Line 9, Column 3 on Form D-20, Line 31 or Form D-30, Line 28.