

DC Combined Reporting
Schedule 2A
Apportionment Factors Computation



Important: Print in CAPITAL letters using black ink.

	Year <input type="text"/> of 10 Year Worldwide Election	OFFICIAL USE ONLY Vendor ID# 0002
Taxpayer Identification Number (TIN)	Tax Year Ending (MMDDYYYY)	
<input type="text"/>		
Name of Designated Agent		
<input type="text"/>		
Business mailing address #1		
<input type="text"/>		
City	State	Zip Code + 4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Type of Entity:	Fill in all that apply	
<input type="radio"/> Corporation	<input type="radio"/> Unincorporated Business	<input type="radio"/> Financial Institution

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

TO BE COMPLETED BY THE DESIGNATED AGENT

Description	Total Before Eliminations	Intercompany Elimination 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		
Payroll Factor Computation			
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.