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Government of the District of Columbia **2024**

DC Combined Reporting Schedule 2A Apportionment Factors Computation

2 4 2 3 0 C 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 (MMDDYYYY)

Name of Designated Agent

Fill in ____ **if Water's Edge**
Fill in ____ **if Worldwide**
Fill in ____ **if Fiscalized**

Business mailing address #1

City | State | Zip Code + 4

Type of Entity: ____ Corporation ____ Unincorporated Business ____ Financial Institution **Fill in all that apply**

TO BE COMPLETED BY THE DESIGNATED AGENT

Description		Total Before Eliminations	Intercompany Elimination and other District specific additions or subtractions	Combined Group Report
Sales Factor Computation: *for businesses other than financial institutions*				
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			
For Financial Institutions-- *Sales Factor Computation:*				
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.