

**SCHEDULE A-C**

41A720A-C (10-10)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

**APPORTIONMENT AND ALLOCATION - Continuation Sheet**  
**(For a corporation or pass-through entity taxable both within**  
**and without Kentucky that is also a partner or member**  
**of a limited liability pass-through entity or general partnership)**

**Taxable Year Ending**

\_\_\_ / \_\_\_  
Mo. Yr.

**KRS 141.206(7)(b), KRS 141.206(8), 103 KAR 16:090, 103 KAR 16:270 and 103 KAR 16:290**

► See instructions.

**Attach to Form 720, Form 720S, Form 725, Form 765 or Form 765-GP**

Name of Corporation or Pass-through Entity				Federal Identification Number				Kentucky Corporation/LLET Account Number					
				- - - - -				- - - - -					
		<b>Total</b>		Corporation or Pass-through Entity filing the return		Name _____ FEIN _____ KY Corp/LLET Acct. No. _____		Name _____ FEIN _____ KY Corp/LLET Acct. No. _____		Name _____ FEIN _____ KY Corp/LLET Acct. No. _____		Name _____ FEIN _____ KY Corp/LLET Acct. No. _____	
1. Kentucky sales.....	1	00	00	00	00	00	00	00	00	00	00	00	00
2. Total sales.....	2	00	00	00	00	00	00	00	00	00	00	00	00
3. Sales factor (line 1 divided by line 2)	These lines are shown for purposes of matching the lines on Schedule A; no entries are required for these lines. Computations are made on Schedule A.												
4. Double-weighted Sales factor (line 3 multiplied by 2)													
5. Average value of Kentucky real/tangible property.....	5	00	00	00	00	00	00	00	00	00	00	00	00
6. Average value of total real/tangible property.....	6	00	00	00	00	00	00	00	00	00	00	00	00
7. Property factor (line 5 divided by line 6)	This line is shown for purposes of matching the line on Schedule A; no entries are required for this line. Computations are made on Schedule A.												
8. Kentucky payrolls.....													
9. Total payrolls.....	9	00	00	00	00	00	00	00	00	00	00	00	00
10. Payroll factor (line 8 divided by line 9)	These lines are shown for purposes of matching the lines on Schedule A; no entries are required for these lines. Computations are made on Schedule A.												
11. Total (add lines 4, 7 and 10)													
12. Apportionment fraction—line 11 divided by 4 or number of factors present (sales representing 2 factors)													



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Name of Corporation or Pass-through Entity				Federal Identification Number _ _ - _ _ _ _ _				Kentucky Corporation/LLET Account Number _ _ _ _ _			
				Name _____		Name _____		Name _____		Name _____	
				FEIN _____		FEIN _____		FEIN _____		FEIN _____	
				KY Corp/LLET Acct. No. _____		KY Corp/LLET Acct. No. _____		KY Corp/LLET Acct. No. _____		KY Corp/LLET Acct. No. _____	
	1	Kentucky sales.....	00	00	00	00	00	00	00	00	00
	2	Total sales.....	00	00	00	00	00	00	00	00	00
3. Sales factor (line 1 divided by line 2)		These lines are shown for purposes of matching the lines on Schedule A; no entries are required for these lines. Computations are made on Schedule A.									
4. Double-weighted Sales factor (line 3 multiplied by 2)											
	5	Average value of Kentucky real/tangible property.....	00	00	00	00	00	00	00	00	00
	6	Average value of total real/tangible property.....	00	00	00	00	00	00	00	00	00
7. Property factor (line 5 divided by line 6)		This line is shown for purposes of matching the line on Schedule A; no entries are required for this line. Computations are made on Schedule A.									
8. Kentucky payrolls.....											
	9	Total payrolls.....	00	00	00	00	00	00	00	00	00
10. Payroll factor (line 8 divided by line 9)		These lines are shown for purposes of matching the lines on Schedule A; no entries are required for these lines. Computations are made on Schedule A.									
11. Total (add lines 4, 7 and 10)											
12. Apportionment fraction—line 11 divided by 4 or number of factors present (sales representing 2 factors)											



## Instructions for Schedule A-C—Apportionment and Allocation—Continuation Sheet

**Purpose of this Schedule**—Schedule A-C is required if the **corporation** filing the tax return is a partner or member of a limited liability pass-through entity or general partnership organized or formed as a general partnership after January 1, 2006; or if the **pass-through entity** filing the income return is a partner or member of a limited liability pass-through entity or general partnership regardless of when organized.

Schedule A-C and Schedule A must be submitted with the applicable tax return (Form 720, Form 720S, Form 725, Form 765, or Form 765-GP).

KRS 141.206(7)(b) provides that a corporation that is a partner or member of a limited liability pass-through entity or a general partnership organized or formed as a general partnership after January 1, 2006, shall include its proportionate share of the sales, property, and payroll of each limited liability pass-through entity or general partnership organized or formed as a general partnership after January 1, 2006, in computing its own apportionment factor. Accordingly, when completing Schedule A-C, a corporation shall include its proportionate share of the sales, property, and payroll from all limited liability pass-through entities and from general partnerships organized or formed as general partnerships after January 1, 2006.

KRS 141.206(8) provides that a pass-through entity that is a partner or member of a limited liability pass-through entity, or general partnership regardless of when organized, shall include its proportionate share of the sales, property, and payroll of each limited liability pass-through entity or general partnership in computing its own apportionment factor. Accordingly, when completing Schedule A-C, a pass-through entity shall include its proportionate share of the sales, property and payroll from all limited liability pass-through entities and general partnerships, regardless of when organized.

### LINE-BY-LINE INSTRUCTIONS

**For the “Corporation or Pass-through Entity filing the return” column, enter the following:**

Lines 1, 2, 5, 6, 8, and 9 are computed in the same manner as Schedule A, Section I, Lines 1, 2, 5, 6, 8, and 9, except that a corporation or pass-through entity that is a partner or member of a limited liability pass-through entity or a general partnership included on this schedule shall exclude from its sales factor the distributive share income from the entity. Also, a corporation or pass-through entity filing the return shall complete Section III and Section IV of Schedule A to determine the average value of its Kentucky real/tangible property and total real/tangible property. The average value of the corporation’s or pass-through entity’s Kentucky real/tangible property and total real/tangible property from Schedule A, Section III and Section IV, shall be included on Lines 5 and 6.

Attach a schedule showing the reconciliation of the corporation’s or pass-through entity’s Kentucky sales and total sales to Kentucky sales and total sales entered on Lines 1 and 2 (include each entity’s name, federal employer identification number, Kentucky Corporation/LLET account number, and distributive share income excluded).

**For the other columns enter the following:**

For each entity of which the corporation or pass-through entity is a partner or member, enter from the Kentucky Schedule K-1 on the applicable line of each column: name; federal employer identification number; Kentucky Corporation/LLET account number; Kentucky sales; total sales; average value of Kentucky real/tangible property; average value of total real/tangible property; Kentucky payrolls; and total payrolls. If additional schedules are needed, copy page 2 of Schedule A-C and attach. If more than one additional page is needed, identify pages alphabetically.

**For the Total column enter the following:**

**Line 1**—Enter the total of the amounts on Line 1 from all columns and pages of Schedule A-C.

**Line 2**—Enter the total of the amounts on Line 2 from all columns and pages of Schedule A-C.

**Lines 3 and 4**—No entries are required for these lines. Computations are made on Schedule A.

**Line 5**—Enter the total of the amounts on Line 5 from all columns and pages of Schedule A-C.

**Line 6**—Enter the total of the amounts on Line 6 from all columns and pages of Schedule A-C.

**Line 7**—No entry is required for this line. Computation is made on Schedule A.

**Line 8**—Enter the total of the amounts on Line 8 from all columns and pages of Schedule A-C.

**Line 9**—Enter the total of the amounts on Line 9 from all columns and pages of Schedule A-C.

**Lines 10, 11 and 12**—No entries are required for these lines. Computations are made on Schedule A.

**Enter the amounts from the Total column, Lines 1, 2, 5, 6, 8, and 9 on the corresponding lines of Schedule A, Section I, Lines 1, 2, 5, 6, 8, and 9.**