

SCHEDULE A-C

41A720A-C (10-14)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPORTIONMENT AND ALLOCATION - Continuation Sheet

KRS 141.206(10)(b), KRS 141.206(11), 103 KAR 16:090, 103 KAR 16:270 and 103 KAR 16:290

Taxable Year Ending

___ / ___
Mo. Yr.

➤ See instructions.

➤ Attach to Form 720, 720S, 725, 765 or 765-GP.

Name of Corporation or Pass-through Entity				Federal Identification Number				Kentucky Corporation/LLET Account Number			
_____				_____				_____			
				Name _____				Name _____			
				FEIN _____				FEIN _____			
				KY Corp/LLET Acct. No. _____				KY Corp/LLET Acct. No. _____			
Total				Corporation or Pass-through Entity filing the return							
1. Kentucky sales.....	1	00	00	00	00	00	00	00	00	00	00
2. Total sales.....	2	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)	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.										
5. Average value of Kentucky real/tangible property.....	5	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
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.....	8	00	00	00	00	00	00	00	00	00	00
9. Total payrolls.....	9	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)	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.										
12. Apportionment fraction—line 11 divided by 4 or number of factors present (sales representing 2 factors)	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.										



SCHEDULE A-C

41A720A-C (10-14)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

APPORTIONMENT AND ALLOCATION - Continuation Sheet

KRS 141.206(10)(b), KRS 141.206(11), 103 KAR 16:090, 103 KAR 16:270 and 103 KAR 16:290

Taxable Year Ending

___ / ___
Mo. Yr.

➤ See instructions.

➤ Attach to Form 720, 720S, 725, 765 or 765-GP.

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	00	00	00	00	00	00	00	00	00	00
1. Kentucky sales.....											
2. Total sales.....	2	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)	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.										
5. Average value of Kentucky real/tangible property.....	5	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
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.....	8	00	00	00	00	00	00	00	00	00	00
9. Total payrolls.....	9	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)	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.										
12. Apportionment fraction—line 11 divided by 4 or number of factors present (sales representing 2 factors)	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.										



PURPOSE OF SCHEDULE—Schedule A-C is required if a 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) doing business in Kentucky; or if the pass-through entity filing the tax return is a partner or member of a pass-through entity doing business in Kentucky.

If filing a mandatory nexus consolidated tax return, Schedule A-C is required if any corporation in the affiliated group 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). The limited liability pass-through entity's or general partnership's Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls applicable to each corporation in the affiliate group shall be combined with its Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls on the Schedule A-N, Apportionment Factor Schedule (For a Nexus Consolidated Tax Return).

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

KRS 141.206(10)(b) provides that for taxable years beginning on or after January 1, 2007, a **corporation** that owns an interest in 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 the limited liability pass-through entity or general partnership in computing its own apportionment fraction. Accordingly, when completing Schedule A-C for a corporation, include only limited liability pass-through entities or general partnerships (organized or formed as general partnerships after January 1, 2006) doing business in Kentucky.

KRS 141.206(11) provides that a **pass-through entity** that is a partner or member in another pass-through entity shall include its pro rata share of the property owned or leased by the other pass-through entity, and shall also include its pro rata share of the other pass-through entity's payroll and sales in computing its own apportionment fraction. Accordingly, when completing Schedule A-C for a pass-through entity, include only pass-through entities doing business in Kentucky.

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. Accordingly, a corporation or pass-through entity shall enter on the applicable lines its Kentucky sales; total sales; average value of Kentucky real/tangible property; average value of total real/tangible property; Kentucky payrolls; and total payrolls. Section III and Section IV of Schedule A should be completed to determine the average value of the corporation's or pass-through entity's Kentucky real/tangible property and total real/tangible property.

A corporation or pass-through entity that owns an interest in a pass-through entity

doing business in Kentucky shall also include its pro rata share of the distributive share income in the sales factor, the numerator of which is the distributive share income from the pass-through entity multiplied by the pass-through entity's apportionment fraction and the denominator of which is the distributive share income. A corporation or pass-through entity that owns an interest in a pass-through entity not doing business in Kentucky shall include its pro rata share of the distributive share income in the denominator of the sales factor.

For the other columns enter the following:

Corporation—A corporation shall enter from each limited liability pass-through entity's or general partnership's (organized or formed as a general partnership after January 1, 2006) Kentucky Schedule K-1 on the applicable line of each column: name; federal employer identification number (FEIN); 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.

Pass-through Entity—A pass-through entity shall enter from each pass-through entity's Kentucky Schedule K-1 on the applicable line of each column: name; federal employer identification number (FEIN); 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 Schedule A-C does not have enough columns for all entities, copy page 2 of Schedule A-C and attach as needed, identifying 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.