



**Instructions for Schedule A–N—Apportionment Factor Schedule**

**Purpose of Schedule**—This schedule should be completed by a corporation filing a mandatory nexus consolidated return to show the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls of the corporation and each of its subsidiaries included in the computation of the sales factor, property factor and payroll factor. The total Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls from this schedule should equal the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls on Schedule A, Section I. 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 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 the corporation from Schedule A-C should be included with the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls of the corporation on Schedule A-N.

Schedule A-N, Schedule A and, if applicable, Schedule A-C should be submitted with Form 720.

**LINE-BY-LINE INSTRUCTIONS**

Enter the name, federal 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 of the corporation and each of its subsidiaries included in the computation of the sales factor, property factor and payroll factor.

**Intercompany Eliminations**—As provided by KRS 141.200(11)(b), all transactions between corporations included in the consolidated return shall be eliminated in determining the property, payroll and sales factors in accordance with KRS 141.120.

If Schedule A-N does not have enough lines for all entities, attach additional copies of Schedule A-N.

**Subtotal for this page only**—Enter the total of each column on this line for each separate page.

**Total of Each Column**—Enter the total of each column on this line which includes the amounts from all pages of Schedule A-N. This is only for page 1.