

SCHEDULE A-C

41A720A-C (10-08)

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)

Regulations 103 KAR 16:090, 103 KAR 16:270 and 103 KAR 16:290

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

Taxable Year Ending

___ / ___
Mo. Yr.

► See instructions.

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. _____	
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. 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. 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 the 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.										



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► See instructions.

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.....	1		00		00		00		00		00
2. Total sales.....	2		00		00		00		00		00
3. 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. Sales factor (line 3 multiplied by 2)											
5. Average value of Kentucky real/ tangible property.....	5		00		00		00		00		00
6. Average value of total real/tangible property	6		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
9. Total payrolls	9		00		00		00		00		00
10. Payroll factor (line 8 divided by line 9)											
11. Total (add lines 4, 7 and 10)											
12. Apportionment fraction— line 11 divided by 4 or the 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.										



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 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, a corporation when completing Schedule A-C 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, a pass-through entity when completing Schedule A-C 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:

Schedule A-C, Corporation or Pass-through Entity filing the return column, 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 shall be included on Schedule A-C, Corporation or Pass-through Entity filing the return column, 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 Schedule A-C, Corporation or Pass-through Entity filing the return column, 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 that 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 the 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.

Line 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.

Line 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.