

SCHEDULE A

Apportionment Factor

- A. Receipts factor
 - 1a. Kentucky receipts \$ _____
 - 2a. Total receipts wherever located (include Kentucky receipts) _____
 - 3a. Kentucky receipts factor (divide line 1a by line 2a) _____

- B. Loan factor
 - 1b. Add balance of Kentucky loans as of January 1 and December 31. \$ _____
 - 2b. Divide Kentucky loans reported on line 1b by 2 _____
 - 3b. Add balance of all loans on January 1 and December 31 _____
 - 4b. Divide all loans reported on line 3b by 2 _____
 - 5b. Kentucky loan factor (divide line 2b by line 4b) _____

- C. Payroll factor
 - 1c. Kentucky payroll \$ _____
 - 2c. Total all payroll (include officers salaries) _____
 - 3c. Kentucky payroll factor (divide line 1c by line 2c) _____

- D. Total factors (add lines 3a, line 5b and line 3c) _____

- E. Kentucky apportionment factor (divide line D by 3) _____ *

**Enter the Kentucky apportionment factor from line E above on line 2B on the front of this form.*

INSTRUCTIONS

This report is to be made as of January 1 (close of business December 31) each year, and filed with the Office of Property Valuation, Department of Revenue, Frankfort, Kentucky 40620, on or before January 31. Taxes are due to be paid on or before July 1 in the year following the filing date. (KRS 136.300 and KRS 136.310)

The amount of taxable capital is determined by adding line 4A and 4B and deducting line 4D. The tax rate is \$1 on each \$1,000 valuation as determined above. (KRS 136.300) Subtract line 5B from line 5A to determine the net tax due to be reported on line 5C.

PENALTY

A penalty of not less than \$10 nor more than \$500 will be assessed if return is not filed by the due date January 31. (KRS 136.990)