

Schedule D-1

Apportionment Factor – Use only if you checked Filing Status 2, page 1

TANGIBLE PROPERTY AT COST FOR PRODUCTION OF BUSINESS INCOME	ALABAMA		EVERYWHERE		
	BEGINNING OF YEAR	END OF YEAR	BEGINNING OF YEAR	END OF YEAR	
1 Inventories					
2 Land					
3 Furniture and fixtures					
4 Machinery and equipment					
5 Buildings and leasehold improvements					
6 IDB/IRB property (at cost)					
7 Government property (at FMV)					
8					
9 Less Construction in progress (if included)					
10 Totals					
11 Average owned property (BOY + EOY ÷ 2)					
12 Annual rental expense		x8 =		x8 =	
13 Total average property (add line 11 and line 12)		13a		13b	
14 Alabama property factor — 13a ÷ 13b = line 14				14 ▶ %	
SALARIES, WAGES, COMMISSIONS AND OTHER COMPENSATION RELATED TO THE PRODUCTION OF BUSINESS INCOME	15a	ALABAMA	15b	EVERYWHERE	15c
15 Alabama payroll factor — 15a ÷ 15b = 15c					▶ %
SALES		ALABAMA		EVERYWHERE	
16 Destination sales (see instructions)					
17 Origin sales (see instructions)					
18 Total gross receipts from sales					
19 Dividends					
20 Interest					
21 Rents					
22 Royalties					
23 Gross proceeds from capital and ordinary gains					
24 Other _____ (Federal 1120, line _____)					
25 Alabama sales factor — 25a ÷ 25b = line 25c		25a		25b	25c ▶ %
26 Sum of lines 14, 15c, and 25c ÷ 3 = ALABAMA APPORTIONMENT FACTOR (Enter here and on line 7, page 1)					26 ▶ %