

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
15	Alabama payroll factor — 15a ÷ 15b = 15c				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	▶ %