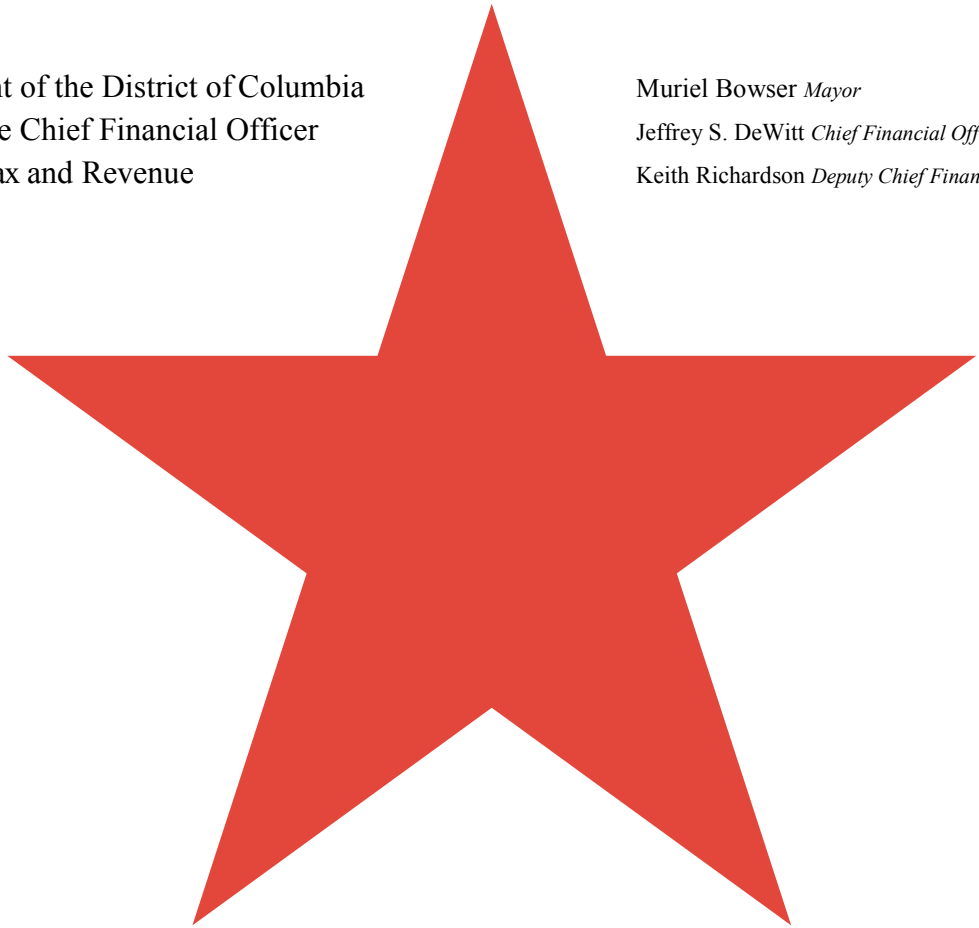




Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

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2018 Instructions and Schedules for Completing the DC Combined Report for Franchise Tax Returns

Version 1.0

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Introduction

The District of Columbia no longer permits consolidated filing for tax years beginning after December 31, 2010. For tax years beginning after December 31, 2010, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to D.C. Code § 47-1805.02a.

This publication sets forth the concepts of the unitary method of taxation and its application by the District of Columbia to businesses subject to either the franchise tax or the income tax. It includes instructions to assist taxpayers in preparing a combined group report, which a business is required to use in computing its District of Columbia tax liability, when the business activities are part of a unitary business conducted by the business and its related corporations/businesses. A combined report is not equivalent to a consolidated return for federal purposes.

A “unitary business”, as defined in D.C. Code § 47-1801.04(55), means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and a significant flow of value to the separate parts.

Combined reporting is simply the computational method used to determine the amount of income of a unitary business that is attributable to its operation within a state. It is a tax reporting method in which all of the members of a unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

The use of a combined report does not disregard the separate identities of the taxpayer members of the combined group. Each taxpayer member is responsible for tax based on its taxable income or loss apportioned or allocated to the District, which shall include, in addition to other types of income, the taxpayer member’s apportioned share of business income of the combined group, where business income of the combined group is calculated as a summation of the individual net business incomes of all members of the combined group. A member’s net business income is determined by removing all but business income, expense, and loss from that member’s total income, as provided in D.C. Code § 47-1810.04, § 47-1810.05, and District of Columbia Municipal Regulation (DCMR) 9-163.

Included Persons

Persons that are required to be included in a combined group and therefore required to be included in a combined report filed by the designated agent of a combined group shall include all persons of the kind that are subject to tax or would be subject to tax if doing business in the District, under chapter 18 of title 47 of the D.C. Official Code, **even if those persons do not have nexus**. The

persons to be included in a combined group include, but are not limited to, any unincorporated business, financial institution, (2005 Repl.) or utility company, transportation company, S corporation as defined in I.R.C. § 1361(a), a real estate investment trust (REIT) as referenced under I.R.C. §§ 856 through 859, and a regulated investment company (RIC) as referenced under I.R.C. §§ 851 through 855. Refer to DCMR 9-157 for more detailed information on the composition of the combined group, and DCMR 9-158 for the definition of terms such as “unitary business”, including the term “commonly controlled”, and certain unitary presumptions.

Excluded Persons

Persons that are not included in a combined group and therefore not included in a combined report filed thereby, irrespective of whether they are engaged in a unitary business with a member of such group, include, unless such persons are otherwise required to be included under D.C. Official Code § 47-1805.02a: any insurance company subject to premium tax under D.C. Official Code § 47-2608 (2005 Repl.) or § 31-3403.01 (2005 Repl.) exempt organization including an organization that has unrelated business income subject to tax under I.R.C. § 511; Qualified High Technology Company (QHTC); person, regardless of the place incorporated or formed, if the average of its property, payroll, and sales factors outside the U.S. is eighty percent or more; or as otherwise provided in chapter 18 of title 47 of the D.C. Official Code.

Passive Holding Companies

A passive holding company that is in a commonly controlled economic enterprise and holds intangible assets that are used by the enterprise in a unitary business shall be deemed to be engaged in the unitary business even if the holding company’s activities are primarily passive. A passive parent holding company that directly or indirectly controls one or more operating company subsidiaries engaged in a unitary business shall be deemed to be engaged in a unitary business with the subsidiary or subsidiaries, even if the holding company’s activities are primarily passive.

Statute of Limitations

If the statute of limitations applicable to refund claims and assessments is open with respect to a member of a combined group, the statute of limitations is open with respect to that particular taxpayer notwithstanding the fact that the statute of limitations may have expired for one or more other members of the combined group. The statute of limitations applicable to refund claims and assessments for members of a combined reporting group which have filed their tax return based on a fiscalized reporting period matched to the accounting period of the designated agent shall be the statute of limitations determined and computed based on the fiscalized accounting period. If a return is filed pursuant to a combined report, the Chief Financial Officer may examine and audit that return, and collect any deficiency from a combined group member for whom the statute of limitations for assessments has not expired, even if the statute of limitations for other members which filed pursuant to the same combined report has expired. Any deficiency assessed pursuant to the audit or examination will not cause a reopening of the statute of limitations for those other members for which the statute of limitations has expired who filed pursuant to the same combined report.

Designated Agent

Pursuant to D.C. Code §47-1810.06, members of a combined reporting group shall designate one taxpayer member of the combined group to file a single return in lieu of filing their own respective returns. By agreeing to serve as designated agent, the taxpayer designated to file the single return consents to act as surety with respect to the tax liability of all other taxpayers properly included in the combined report and agrees to act as agent on behalf of those taxpayers for tax matters relating to the combined report. However, if for any reason the agent is unwilling or unable to perform its responsibilities, tax liability may be assessed against the taxpayer members.

Pursuant to DCMR 9-168, the designated agent shall be the taxpayer member of the combined group that is either the common parent, or, where there is no such common parent or the parent is not a taxpayer member of the combined group, the taxpayer member of the combined group that has the greatest District business activity during the first year that the combined report is required to be filed, as measured by the total of the District factors, sales and payroll for that year.

Once a taxpayer member of the combined group is appointed as the designated agent, it shall remain the designated agent of that group for all future tax years. If the designated agent leaves the combined group, is acquired by another combined group, or ceases to exist, a new designated agent will be determined under DCMR 9-168.1. Refer to DCMR 9-168 for the duties and liability of the designated agent.

Water's Edge vs. Worldwide Reporting

Pursuant to D.C. Code § 47-1810.07, unless an election is made to report District tax based on worldwide unitary combined reporting, taxpayer members of a unitary group shall determine each of their apportioned shares of the net business income or loss of the combined group on a water's-edge unitary combined reporting basis. An election to report District tax based on worldwide unitary combined reporting is effective only if made on a timely filed original return for a tax year by every member of the unitary business subject to tax under Chapter 18 of Title 47 of the District of Columbia Official Code. A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all tax years thereafter for a period of 10 years. It may be withdrawn or reinstated after withdrawal, before expiration of the 10-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in District tax statutes, law, or policy, and only with the written authorization of the Chief Financial Officer.

Upon expiration of the 10-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election. Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of 10 years, subject to the same conditions as applied to the original election.

See D.C. Code § 47-1810.07 and DCMR §§ 9-161 and 9-162 for further details on water's edge vs. worldwide combined reporting determination.

Determination of Taxable Income or Loss Using Combined Report

The use of a combined report does not disregard the separate identities of the taxpayer members of the combined group. Each taxpayer member is responsible for tax based on its taxable income or loss apportioned or allocated to the District, which shall include, in addition to other types of income, the taxpayer member's apportioned share of business income of the combined group, where business income of the combined group is calculated as a summation of the individual net business incomes of all members of the combined group. A member's net business income is determined by removing all except business income, expense and loss from that member's total income, as provided in D.C. Official Code §§ 47-1810.04 and 47-1810.05. Refer to DCMR 163.2 for the example provided.

Taxable Year; Part Year Member

The combined group's taxable year is determined as follows: (a) If two (2) or more members of a group file a federal consolidated return, the group's taxable year is the taxable year of the federal consolidated group; and (b) In all other cases, the group's taxable year shall be the taxable year of the designated agent.

Where a member files federal income tax returns on the basis of an annual period which varies from fifty-two (52) to fifty-three (53) weeks, its taxable year shall be treated as beginning with the first day of the calendar month beginning nearest to the first day of such taxable year or ending with the last day of the calendar month ending nearest to the last day of such taxable year.

If the taxable year of a combined group member differs from the taxable year of the combined group, the designated agent shall include that member's net income or loss and apportionment factors in the combined report by using the pro rata method; however, the Chief Financial Officer may require use of the interim closing method in certain instances.

Under the pro rata method, the income and apportionment data of the member as adjusted to reflect the determination of income under District law is assigned to the respective portion of the combined group's taxable year based on the ratio of months in common with the tax year of the combined group. (a) The income and apportionment data from the member's recomputed taxable years is then combined with the income and apportionment data of the taxable year of the combined group, along with the income and apportionment data of other members of the combined group for the same period, similarly recomputed if necessary. The combined group's taxable income is then apportioned to each of the taxable members of the combined group.

(b) In the event that the pro rata method requires the determination of income and apportionment data of a member whose taxable year has not yet closed, and the information cannot be obtained in time for the other members to file an accurate return, the income and apportionment data for that period shall be estimated based on available information. If the use of actual income and apportionment data results in a material misstatement of income apportioned to the District by the combined group, the taxpayer members must file an amended return to reflect the change.

(c) For the purpose of determining whether a redetermination of income made with respect to the pro rata method results in a material misstatement of income apportioned to the District by the combined group, it is presumed that there is such material misstatement where the aggregate tax liability of the combined group members that filed returns based on a pro rata estimate is found to have understated the aggregate correct liability for such members by the greater of ten thousand dollars (\$10,000) or ten percent (10%) or, where the change in the apportioned group income for any one taxpayer member of the group increases or decreases by more than one hundred thousand dollars (\$100,000).

The pro rata method shall be used in each subsequent taxable year unless the interim closing method is required. If, during a combined group's taxable year, a member ceases to be a member of the combined group or a new person becomes a member, the designated agent shall include that person's items attributable to the portion of the taxable year that the person was a member in the combined report covering the combined group's entire taxable year. For the portion of the taxable year when the person was not a member of the combined group, the person shall file a separate return or file in the combined report of another combined group, as applicable.

Net Operating Losses

Post-apportioned net operating loss carryforwards. A combined group member may carry forward its District apportioned net operating loss to the extent the carryforward and offset is consistent with the requirements and limitations of D.C. Official Code § 47-1803.03(a)(14). A District apportioned net operating loss carryforward is an attribute of the separate entity rather than of the combined group. A combined group member may not share all or a portion of its net operating loss carryforward with other members of the combined group or as an offset against the total income of the combined group. A District apportioned net operating loss carryforward shall be allowed to offset only the District taxable income of the combined group member that created the net operating loss.

Pre-combination net operating loss carryforwards. Each member of a combined group shall have its own net operating loss carryforward deduction (before apportionment) for loss years prior to 2000 and District apportioned net operating loss deduction (after apportionment) for loss years 2000 and thereafter where: (a) Such member filed a separate District franchise tax return for tax years beginning before January 1, 2011; or (b) Such member was included in a District consolidated return for tax years beginning before January 1, 2011, in which case, the net operating loss shall be determined on a separate entity basis by using the prorated amount of the consolidated net operating loss assigned to the District consolidated member if that member had a loss. Refer to DCMR 9-165.3 for an example of applying NOL in a combined report.

Tax Credits

A tax credit generated by a member of a combined group is an attribute of the member rather than of the combined group, and credits are to be computed for each taxpayer separately. Therefore, a tax credit earned by a member of the combined group that is not fully used by or allowed to that

member shall not be used in either whole or in part by any other member of the combined group or applied in whole or in part against the total income of the combined group.

A tax credit carryforward of a member of a combined group that was derived from a credit generated by the member either during a year in which the member was subject to combined reporting, or a prior year when the member was not subject to combined reporting, shall not be used in whole or in part by any other member of the combined group or applied in whole or in part against the total income of the combined group.

Charitable Contributions

Contributions or gifts are allowed as a deduction if such contributions or gifts are actually paid within the taxable year to or for the use of the District of Columbia, but only if the contribution or gift is made exclusively for public purposes, or any religious, charitable, scientific, literary, military, or educational institution, and no part of the net income of which inures to the benefit of any private shareholder or individual; provided, however, that such deductions shall be allowed only in an amount which in the aggregate of all such deductions does not exceed 15% of the adjusted gross income (net income). For purposes of this section, the term “actually paid”, when used with reference to the District of Columbia, includes compensation waived under § 1-611.15.

A charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to IRC § 170 (1986), be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the nonbusiness income of that specific member.

Allocation and Apportionment

The entire net income of any corporation, financial institution, or unincorporated business, or the unrelated business income of an exempt organization, derived from any trade or business carried on or engaged wholly within the District shall be deemed to be from sources within the District and shall, along with other income from sources within the District, be allocated to the District. If the net income of a corporation, financial institution, or unincorporated business, or the unrelated business income of an exempt organization, is derived from sources within and without the District, the taxpayer shall apportion business income and allocate non-business income as provided in D.C. Code § 47-1810.02.

Businesses Other Than Financial Institutions

For tax years beginning after December 31, 2014, all businesses other than financial institutions engaging in a trade or business both in and outside DC must use the single sales factor formula to apportion their business income. Businesses domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC. Businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator

is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year. Sales other than sales of tangible personal property shall be apportioned to the District by using market-based sourcing rules.

Financial Institutions

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor. The denominator is 2.

The sales factor is a fraction. The numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.

The payroll factor is a fraction. The numerator is the total compensation the financial institution paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation the financial institution paid or accrued elsewhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principle office is in DC.

The value of compensation paid or accrued other than cash is its fair market value on the date of the payment or accrual. Do not include in either the numerator or denominator any compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.

Unincorporated Business Entities/Partnerships

Notwithstanding any other provision of chapter 18 of title 47 of the D.C. Official Code or the combined reporting regulations, if the combined group includes or any member owns an unincorporated business (UB) that would be subject to the tax imposed under D.C. Official Code § 47-1808.03 (2005 Repl.), the income or loss of such UB shall be apportioned to the District using the apportionment factor of the UB, and the combined group member-partner's distributive share of such income, including separately stated items, shall be added to the combined group member-partner's "other income." A combined group member-partner's distributive share of that income that was actually taxed under D.C. Official Code § 47-1808.03 (2005 Repl.) shall be subtracted from the combined group member-partner as "other deductions" to prevent double taxation. The distributive share of the combined group member-partner shall be added to the numerator and denominator of the combined group member-partner's sales factor using the apportionment factor of the UB. Refer to DCMR 9-170 for more detailed information.

Minimum Tax Payable

The minimum tax payable as provided under D.C. Official Code §§ 47-1807.02(b) and 47-1808.03(b) (2005 Repl.), as applicable, applies to each taxpayer member of the combined reporting group that is subject to tax under chapter 18 of title 47 of the District of Columbia Official Code and the minimum tax due of each taxpayer member shall be included in the combined report. If a

combined group member's gross District tax is less than the minimum tax due, the minimum tax shall be due.

Estimated Tax Payments

In general, only the designated agent of a combined group may make the estimated tax payments that must be made by the taxpayer members included in the combined report.

Although the designated agent is always authorized to make estimated payments on behalf of any and all of the taxpayer members, a combined group taxpayer member other than the designated agent may make estimated payments on its own behalf if any of the following apply: (a) For the first taxable year for which a combined group files a combined return, any taxpayer member of the group may make estimated payments on its own behalf; and (b) For the first taxable year for which a person is a member of a combined group, that person may make estimated payments on its own behalf.

Extension of Time

A taxpayer filing a combined group report, may request, no later than the due date of the return, an extension to file for seven months and in no way shall such extension be granted for more than one year. An extension to file is not an extension of time to pay. The taxpayer must pay the tax liability with the extension request. Do not use the federal extension form for DC tax purposes. The designated agent shall file the extension request for the entire combined reporting group.

Closing Out Separate Entities

If an entity filed a District return on a separate reporting basis in the prior year and that entity will now be filing on a combined reporting basis, that entity (or entities), except for the designated agent, shall file a separate final zero return along with the combined report. The purpose of the zero return is to close the account for the separate filer and move the credit carried forward (if any), or any estimated payments to the designated agent's account. For the zero-separate return, the taxpayer must complete the top, address and tax identification number part of the form under which the prior year tax return was filed and include the tax identification number of the designated agent. The taxpayer must only complete the estimated amounts, including the carryforward amounts, sign and date the return.

Ballpark Fee

Each member, including the designated agent, shall file and pay the ballpark fee if they individually meet the criteria for filing and paying the ballpark fee. The ballpark fee shall not be filed on a combined group basis.

Resources

Taxpayers should refer to the following resources when preparing a combined report:

1. District of Columbia Statutes, specifically, DC Code §§47-1803.02 and 47-1803.03 regarding gross income and deductions; DC Code §§47-1804.01 through 47-1804.07 regarding accounting period; DC Code §47-1805.02a regarding the requirement for combined reporting; DC Code §§47-1807.01 through 47-1807.13 regarding tax on corporations; DC Code §§47-1808.01 through 47-1808.13 regarding tax on unincorporated businesses; DC Code §§47-1810.01 through 47-1810.09 regarding allocation and apportionment;
2. District of Columbia Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§ 156 through 176;
3. Line item instructions provided in the District of Columbia Corporate and/or Unincorporated Franchise tax booklets (Forms D-20 and D-30); and
4. Certain federal provisions.

Instructions for filing a Combined Report

In filing a District of Columbia combined report, the taxpayer must include (or upon request provide), complete copies of federal returns including federal Forms 5471, Schedule J, Schedule M if applicable, Form 5472 if applicable, Forms 8868, 8886, and 8833 if applicable, any statements attached with the return, and must show in the combined reporting schedules the following for each member individually and a combined total for all members in the report:

- Income
- Intercompany Eliminations
- Deductions from Gross Income
- District Adjustments to Federal Taxable Income
- Computation of Apportionment and Apportionment Factors
- Allocation of Nonbusiness Income or Loss
- Income Apportioned to the District
- Income Allocated to the District
- Net Operating Loss Deductions
- Charitable Contributions
- Total DC taxable Income
- District Tax, Refundable and Nonrefundable Credits

D-20/D-30

If the designated agent is a corporation or financial institution, it must file a Form D-20 Corporate Franchise Return on behalf of the combined group which contains a summation of required tax information from each individual member of the group.

If the designated agent is an unincorporated business, it must file a Form D-30 Unincorporated Business Franchise Tax Return on behalf of the combined group containing a summation of required tax information from each individual member of the group.

Note: When using the D-20/D-30 to file a combined report, do not use or fill out Schedule F on page 4 to derive the apportionment factor for the combined group. Use Combined Reporting Schedule 2A instead. Likewise, when each individual member derives its individual apportionment factor, do not use Schedule F. Individual members should use Combined Reporting Schedule 2B instead to derive their apportionment factor.

Worldwide Combined Reporting Election Form

If an election has been made to report District tax on a worldwide unitary combined reporting basis, the designated agent must file the Worldwide Combined Reporting Election Form. See page 5 of these instructions for further details.

Combined Reporting Schedules

In addition to the D-20 or D-30 that must be filed on behalf of the combined group, there are 5 Combined Reporting Schedules that must be filed by the designated agent for the Combined Group:

The Combined Group Members' Schedule, which lists the designated agent and all combined group members;

Schedule 1A containing a total summation of the tax return information for the entire group, including intercompany eliminations and other District specific additions or subtractions;

Schedule 1B for each member containing individual information from the tax returns of each individual member, including the designated agent;

Schedule 2A containing the apportionment factors computation for the entire combined group;

Schedule 2B filed on behalf of each member showing the apportionment factors computation for each individual member, including the designated agent.

Before preparing the Combined Reporting Schedules 1A and 2A, each member of the group, including the designated agent, must prepare its own Schedule 1B and 2B.

Each member (including the designated agent), must compute its intercompany elimination amounts and the amounts of any other applicable addition to or subtraction from income, deductions and apportionment factors. Since Schedules 1B and 2B do not have a column for line item amounts of intercompany eliminations and any other additions or subtractions, each member (including the designated agent) must prepare a statement showing the amount and descriptions of the line item amount of intercompany eliminations, and other additions or subtractions or adjustments reported.

Combined Group Members' Schedule

The Combined Group Members' Schedule identifies each member of the DC Combined Group subject to franchise tax. The designated agent must file this schedule each year that a DC Combined Report is filed.

Column A - List the designated agent and all members included in the combined group.

Column B - Give the Taxpayer Identification Number (TIN) for each member listed.

Column C - Indicate if each member listed filed a separate DC franchise tax return in the prior year.

Column D - Indicate if any members are new to the combined group.

Column E - Indicate if the member received gross income from DC sources.

Column F - Indicate if the member has nexus in DC.

Schedule 1A

One Schedule 1A is filed by the designated agent for the combined group. Schedule 1A reports the same information as the D-20/D-30 filed by the designated agent except that it also reports intercompany eliminations including other District specific additions or subtractions, and the total before such eliminations.

If a 10 year election was made to report District tax based on worldwide unitary combined reporting, fill in the number of years since the election was made, and fill in the oval marked "if Worldwide". If no election was made to report on a worldwide basis, then fill in the oval marked "if Water's Edge".

Enter the taxpayer identification number, name and address of the designated agent. Enter the tax year ending of the return. If the unitary business is reporting on a fiscal year basis, fill in the oval marked "if fiscalized".

For type of entity, fill in all ovals which apply for the designated agent. The choices are: Corporation; Unincorporated Business; and Financial Institution. Note: A non-nexus member cannot be the designated agent.

Fill out Lines 1 through 48. If the designated agent is a corporation refer to line item instructions in the instruction booklet for Form D-20. If the designated agent is an unincorporated business refer to line item instructions in the instruction booklet for Form D-30.

When figuring out the apportionment factor for the combined group, do not use Schedule F on page 4 of form D-20 or form D-30. Use Combined Reporting Schedule 2A instead.

Information for the specific lines of Schedule 1A are derived from the summations of all individual member returns of the entire combined group. The designated agent should use an excel spreadsheet for this purpose. Make sure to retain your spreadsheets, statements of intercompany eliminations, and descriptions of other District specific additions and subtractions amounts for

audit purposes.

Schedule 1B

A Schedule 1B is filed by the designated agent for each member (including designated agent) of the combined group. Unlike Schedule 1A which is a summation of the totals of respective line items for the entire group, Schedule 1B reports the individual tax information of each member of the group.

Fill in the individual member's name, taxpayer identification number, mailing address, and type of entity. Also enter the taxpayer identification number of the designated agent.

The information requested for "Year ___ of 10 Year World Wide Election"; fill in if "Water's Edge"; "World Wide" and "fiscalized", should be the same as reported on Schedule 1A.

For type of entity, fill in all ovals which apply to the individual member. The choices are: Corporation; Unincorporated Business; Financial Institution; and Non-Nexus Member.

Fill out Lines 1 through 48 for the individual member. If the individual member is a corporation refer to line instructions in the instruction booklet for Form D-20. If the individual member is an unincorporated business refer to line instructions in the instruction booklet for Form D-30.

Schedule 2A

One Schedule 2A is filed by the designated agent on behalf of the combined group. It computes the apportionment factor for the entire combined group.

The information requested for "Year ___ of 10 Year World Wide Election"; fill in if "Water's Edge"; "World Wide" and "fiscalized", should be the same as reported on Schedules 1A and 1B.

Enter the taxpayer identification number, name and address of the designated agent. Enter the tax year ending of the return. If the unitary business is reporting on a fiscal year basis, fill in the oval marked "if fiscalized".

For type of entity, fill in all ovals which apply for the designated agent. The choices are: Corporation; Unincorporated Business; and Financial Institution. Note: A non-nexus member cannot be the designated agent.

Schedule 2A - All Businesses Other Than Financial Institutions

Line 1(a) All businesses other than financial institutions must use the single sales factor to apportion their business income. Multiply the total income by a fraction. The numerator is the total gross receipts (all gross receipts other than gross receipts from non-business income) of the combined group in DC.

Line 1(b) The denominator is the total sales of the combined group everywhere (all gross receipts other than gross receipts from non-business income).

Line 2 Divide Line 1(a) by Line 1(b) to obtain the apportionment factor for a combined group composed of all businesses other than financial institutions. For a combined group containing no

financial institutions, enter the number from Line 2 on Line 9 of Schedule 2A and on Form D-20, Line 31 or Form D-30, Line 28.

Schedule 2A - Financial Institutions

Line 3(a) For financial institutions only. Enter the total sales of all financial institutions of the combined group in the District (all gross income other than gross income from non-business income).

Line 3(b) Enter the total sales of the entire combined group everywhere (all gross income other than gross income from non-business income).

Line 4 To get the sales factor component for financial institutions, divide Line 3(a) by Line 3(b).

Line 5 Enter the total payroll of the financial institutions of the combined group in the District (total compensation paid or accrued – do not include non-financial payroll).

Line 6 Enter the total payroll of financial institutions of the combined group everywhere (total compensation paid or accrued (do not include non-financial payroll)).

Line 7 To get the payroll factor component for financial institutions, divide Line 5 by Line 6.

Line 8 To get the sum of factors for financial institutions, add Line 4 (District single sales factor) and Line 7 (District payroll factor), then divide by 2.

Schedule 2A – District Apportionment Factor

Line 9 If the entire combined group is composed only of businesses other than financial institutions, enter the number from Line 2 on Line 9. This is the apportionment factor for the group. Enter this number on Form D-20, Line 31, or Form D-30, Line 28 filed by the designated agent.

If the entire combined group is composed only of financial institutions, enter the number from Line 8 on Line 9. This is the apportionment factor for the group. Enter this number on Form D-20, Line 31, or Form D-30, Line 28 filed by the designated agent.

If the combined group is a mixed group composed of financial institutions and non-financial institutions, add Lines 2 and 8 of Schedule 2A and enter result on Line 9. This is the apportionment factor for the group. Enter this number on Form D-20, Line 31, or Form D-30, Line 28 filed by the designated agent.

Schedule 2B

Schedule 2B must be completed by each member of the combined group including the designated agent as a member. It computes the apportionment factor for each individual member.

The information requested for “Year___of 10 Year World Wide Election”; fill in if “Water’s Edge”; “World Wide” and “fiscalized”, should be the same as reported on Schedules 1A, 1B, and 2A.

Fill in the individual member’s name, taxpayer identification number, mailing address, and type of entity. Also enter the taxpayer identification number of the designated agent.

For type of entity, fill in all ovals which apply to the individual member. The choices are: Corporation; Unincorporated Business; Financial Institution; and Non-Nexus Member.

Schedule 2B - For a Non-Financial Institution Business

Line 1(a) If the member is a non-financial business, enter the total sales of the individual member in the District (all gross receipts other than gross receipts from non-business income).

Line 1(b) Enter the total sales of the entire combined group everywhere (all gross receipts other than gross receipts from non-business).

Line 2 District single sales factor. To get the apportionment factor for a business other than a financial institution, divide Line 1(a) by Line 1(b). Enter this number on Line 9 of Schedule 2B.

Schedule 2B - For a Financial Institution

Line 3(a) If the member is a financial institution, enter the total sales of the individual financial institution member in the District (all gross income other than gross income from non-business income).

Line 3(b) Enter the total sales of the entire combined group everywhere (all gross income other than gross income from non-business income).

Line 4 To get the District single sales factor component for financial institutions divide Line 3(a) by Line 3(b)

Line 5 If the member is a financial institution, enter the total payroll of the individual financial member in the District (total compensation paid or accrued – do not include non-financial payroll).

Line 6 Enter the total payroll of all financial members of the combined group (total compensation paid or accrued – do not include non-financial payroll).

Line 7 To get the District payroll factor component for an individual financial institution, divide Line 5 by Line 6.

Line 8 To get the apportionment factor for an individual financial institution member, add Line 4 (District single sales factor) and Line 7 (District payroll factor) then divide by 2. Enter this number on Line 9.

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input boxes for Taxpayer Identification Number

Taxable Year YYYY

Input boxes for Taxable Year

Worldwide

Name of Designated Agent

Input boxes for Name of Designated Agent

Telephone number

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

Input boxes for City

State

Input boxes for State

Zip code +4

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

Input field for Taxable year ending MMY

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business mailing address line #1

Input field for Business mailing address line #1

Business mailing address line #2

Input field for Business mailing address line #2

City

Input field for City

State

Input field for State

Zip Code + 4

Input field for Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
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		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Combined Group Members' Schedule

Instructions

It is necessary to identify each member of the DC Combined Group subject to the franchise tax.

Attach a copy of Federal Forms 851, 5471, and 8975 (including Schedule A).

File this schedule each year that a DC Combined Report is filed.

Column A - List the designated agent and all combined members included in the DC Combined Reporting group.

Column B - Give the Taxpayer Identification Number (TIN) for each member listed.

Column C - Indicate if each member listed filed a separate DC franchise tax return in the prior tax year.

Column D - Indicate if any members are new to the DC Combined Group.

Column E - Indicate if the member received gross income from DC sources.

Column F - Indicate if the member has nexus in DC.



Important: Print in CAPITAL letters using black ink.

Year of 10 Year Worldwide Election

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Name of Designated Agent

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution **Fill in all that apply**

OFFICIAL USE ONLY
Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

Description		Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
1	Gross receipts, minus returns and allowances	1	\$	\$
2	Cost of goods sold. (from Schedule A).	2	\$	\$
3	Gross profit from sales and/or operations. <i>Line 1 minus Line 2</i>	3	\$	\$
4	Dividends. <i>Attach statement.</i>	4	\$	\$
5	Interest. <i>Attach statement.</i>	5	\$	\$
6	Gross rental income from D-20 Schedule I and/or D-30, Line 6.	6	\$	\$
7	Gross royalties. <i>Attach statement.</i>	7	\$	\$
8	(a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D</i>	8a	\$	\$
	(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i>	8b	\$	\$
9	Other income (loss). <i>Attach statement.</i>	9	\$	\$
10	Total gross income. Add Lines 3 - 9.	10	\$	\$
11	Compensation of officers from Form D-20, Schedule C	11	\$	\$
12	Salaries and wages	12	\$	\$
13	Repairs	13	\$	\$
14	Bad debts	14	\$	\$
15	Rent	15	\$	\$
16	Taxes from Form D-20, Schedule D and/or Form D-30, Schedule C	16	\$	\$
17	(a) Interest payments. \$ <input type="text"/> .00	17c	\$	\$
	(b) Minus nondeductible payments to related entities \$ <input type="text"/> .00 =			
18	Contributions and/or gifts. <i>Attach statement.</i>	18	\$	\$
19	Amortization. <i>Attach copy of your federal Form 4562.</i>	19	\$	\$
20	Depreciation. <i>Attach a copy of your federal Form 4562.</i> <i>Do not include any additional IRC 179 expenses and IRC 168(k) depreciation.</i>	20	\$	\$
21	Depletion. <i>Attach statement and copy of federal Form 4562.</i>	21	\$	\$
22	(a) Royalty payments made. \$ <input type="text"/> .00	22c	\$	\$
	(b) Minus non-deductible payments to related entities \$ <input type="text"/> .00 =			
23	Pension, profit-sharing plans	23	\$	\$
24	Other deductions. <i>Attach statement.</i>	24	\$	\$
25	Total deductions. Add Lines 11-24.	25	\$	\$
26	Net income. <i>Line 10 minus Line 25.</i>	26	\$	\$



Taxpayer Identification Number (TIN): _____

Name of Designated Agent: _____

Description		Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
27	Net operating loss deduction. (For years before 2000)	27 \$	\$	\$
28	Net income after net operating loss deduction. Line 26 minus Line 27. Fill in if minus: <input type="radio"/>	28 \$	\$	\$
29	(a) Non-business income/state adjustment. Attach statement. Fill in if minus: <input type="radio"/>	29a \$	\$	\$
	(b) Expense related to non-business income. Attach statement.	29b \$	\$	\$
	(c) 29(a) minus 29(b). Fill in if minus: <input type="radio"/>	29c \$	\$	\$
30	Net income subject to apportionment. Line 28 minus Line 29(c). Fill in if minus: <input type="radio"/>	30 \$	\$	\$
31	DC apportionment factor. Combined Reporting Schedule 2A, Line 9	31		
32	Net income from trade or business apportioned to DC. Line 30 multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32 \$	\$	\$
33	Other income/deductions attributable to DC: Fill in if minus: <input type="radio"/> UB: Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: _____ UB: Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: _____	33 \$	\$	\$
34	Total taxable income before apportioned NOL deduction. Line 32 plus or minus Line 33. (Attach statement.) Fill in if minus: <input type="radio"/> UB: Subtract salary allowance: _____ UB: Subtract exemption: _____	34 \$	\$	\$
35	Apportioned NOL deduction. (Loss occurring in year 2000 and later)	35 \$		\$
36	Total District taxable income. Line 34 minus Line 35. (Do not offset income of members with NOL of other members) Fill in if minus: <input type="radio"/>	36 \$		\$
37	Tax 8.25% of Line 36 (combined tax).	37 \$		\$
38	Minus nonrefundable credits (for each member)	38 \$		\$
39	Total DC gross receipts. Attach Minimum Tax Liability Gross Receipts worksheet.	39 \$		\$
40	Net tax, Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M per member.	40 \$		\$
41	Payments and refundable credits:			
	(a) Tax paid with request for an extension of time to file	41a \$		\$
	(b) Paid with the original return if this is an amended return	41b \$		\$
	Estimated franchise tax payments			
	First quarter. _____			
	Second quarter. _____			
	Third quarter. _____			
	Fourth quarter. _____			
	(c) Total 2018 estimated franchise tax payments.	41c \$		\$
	(d) Refundable credits.	41d \$		\$
42	If this is an amended 2018 return, enter refund requested with original return.	42 \$		\$
43	Total payments and credits. Add Lines 41(a) through 41(b). Do not include Line 42.	43 \$		\$
44	Estimated tax interest	44 \$	\$	\$
45	Total amount due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due.	45 \$	\$	\$
46	Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46 \$	\$	\$
47	Amount you want to apply to your 2019 estimated franchise tax	47 \$	\$	\$
48	Amount to be refunded. Line 46 minus Line 47.	48 \$	\$	\$



Important: Print in CAPITAL letters using black ink.

Year **of 10 Year Worldwide Election**

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Designated agent or member's name

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution Non-Nexus Member **Fill in all that apply**

OFFICIAL USE ONLY Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

Designated Agent TIN

Description	Line	Amount	Designated Agent and/or Members
1 Gross receipts, minus returns and allowances	1	\$	
2 Cost of goods sold. (from Schedule A).	2	\$	
3 Gross profit from sales and/or operations. <i>Line 1 minus Line 2.</i>	3	\$	
4 Dividends. <i>Attach statement.</i>	4	\$	
5 Interest. <i>Attach statement.</i>	5	\$	
6 Gross rental income <i>from D-20 Schedule I and/or D-30, Line 6.</i>	6	\$	
7 Gross royalties. <i>Attach statement.</i>	7	\$	
8 (a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D.</i>	8a	\$	
(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i>	8b	\$	
9 Other income (loss). <i>Attach statement.</i>	9	\$	
10 Total gross income. <i>Add Lines 3 - 9.</i>	10	\$	
11 Compensation of officers <i>from Form D-20, Schedule C</i>	11	\$	
12 Salaries and wages	12	\$	
13 Repairs	13	\$	
14 Bad debts	14	\$	
15 Rent	15	\$	
16 Taxes <i>from Form D-20, Schedule D and/or Form D-30, Schedule C</i>	16	\$	
17(a) Interest payments. <input type="text"/> .00		\$	
(b) Minus nondeductible payments to related entities. <input type="text"/> .00 =	17c	\$	
18 Contributions and/or gifts. <i>Attach statement.</i>	18	\$	
19 Amortization. <i>Attach copy of your federal Form 4562.</i>	19	\$	
20 Depreciation. <i>Attach a copy of your federal Form 4562. Do not include any additional IRC 179 expenses and IRC 168(k) depreciation.</i>	20	\$	
21 Depletion. <i>Attach statement and copy of federal Form 4562.</i>	21	\$	
22(a) Royalty payments made. <input type="text"/> .00		\$	
(b) Minus non-deductible payments to related entities. <input type="text"/> .00 =	22c	\$	
23 Pension, profit-sharing plans	23	\$	
24 Other deductions. <i>Attach statement.</i>	24	\$	
25 Total deductions. <i>Add Lines 11-24.</i>	25	\$	
26 Net income. <i>Line 10 minus Line 25.</i>	26	\$	



Taxpayer Identification Number (FEIN/SSN): _____

Member's name: _____

Description		
27 Net operating loss deduction. <i>(For years before 2000)</i>		27 \$
28 Net income after net operating loss deduction. <i>Line 26 minus Line 27.</i>	Fill in if minus: <input type="radio"/>	28 \$
29 (a) Non-business income/state adjustment. <i>Attach statement.</i>	Fill in if minus: <input type="radio"/>	29a \$
(b) Expense related to non-business income. <i>Attach statement.</i>		29b \$
(c) 29(a) minus 29(b).	Fill in if minus: <input type="radio"/>	29c \$
30 Net income subject to apportionment. <i>Line 28 minus Line 29(c).</i>	Fill in if minus: <input type="radio"/>	30 \$
31 DC apportionment factor. <i>Combined Reporting Schedule 2B, Line 9</i>		31 \$
32 Net income from trade or business apportioned to DC. <i>Line 30 multiplied by Line 31 factor.</i>	Fill in if minus: <input type="radio"/>	32 \$
33 Other income/deductions attributable to DC: _____	Fill in if minus: <input type="radio"/>	33 \$
<i>UB Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: _____</i>		
<i>UB Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: _____</i>		\$
34 Total taxable income before apportioned NOL deduction. <i>Line 32 plus or minus Line 33. (Attach statement.)</i>	Fill in if minus: <input type="radio"/>	34 \$
<i>UB: Subtract salary allowance: _____</i>		
<i>UB: Subtract exemption: _____</i>		\$
35 Apportioned NOL deduction. <i>(Loss occurring in year 2000 and later)</i>		35 \$
36 Total District taxable income. <i>Line 34 minus Line 35. (Do not offset income of members with NOL of other members)</i>	Fill in if minus: <input type="radio"/>	36 \$
37 Tax 8.25% of Line 36 (combined tax).		37 \$
38 Minus nonrefundable credits <i>(for each member)</i>		38 \$
39 Total DC gross receipts. <i>Attach Minimum Tax Liability Gross Receipts worksheet.</i>		39 \$
40 Net tax, <i>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M per member.</i>		40 \$
41 Payments and refundable credits:		
(a) Tax paid with request for an extension of time to file		41a \$
(b) Paid with the original return if this is an amended return.		41b \$
Estimated franchise tax payments:		
First quarter. _____		
Second quarter. _____		
Third quarter. _____		
Fourth quarter. _____		
(c) Total 2018 estimated franchise tax payments.		41c \$
(d) Refundable credits.		41d \$
42 If this is an amended 2018 return, enter refund requested with original return.		42 \$
43 Total payments and credits. <i>Add Lines 41(a) through 41(d). Do not include Line 42.</i>		43 \$
44 Estimated tax interest.		44 \$
45 Total amount due. <i>If Line 43 is smaller than the total of Lines 40 and 44, enter amount due.</i>		45 \$
46 Overpayment. <i>If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.</i>		46 \$
47 Amount you want to apply to your 2019 estimated franchise tax		47 \$
48 Amount to be refunded. <i>Line 46 minus Line 47.</i>		48 \$



Important: Print in CAPITAL letters using black ink.

Year of 10 Year Worldwide Election

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Name of Designated Agent

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution **Fill in all that apply**

OFFICIAL USE ONLY
Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

TO BE COMPLETED BY THE DESIGNATED AGENT

Description	Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
Sales Factor Computation: for businesses other than financial institutions			
1 (a) Total sales of the combined group in DC. - all gross receipts other than gross receipts from non-business income.	1a \$	\$	\$
(b) Total sales of the combined group everywhere - all gross receipts other than gross receipts from non-business income.	1b \$	\$	\$
2 District single sales factor. Line (1a) divided by Line (1b).	2		
For Financial Institutions--			
<i>Sales Factor Computation:</i>			
3 (a) Total sales of financial institutions in DC. - all gross income other than gross income from non-business income.	3a \$	\$	\$
(b) Total sales of the combined group everywhere - all gross income other than gross income from non-business income.	3b \$	\$	\$
4 District single sales factor. Line (3a) divided by Line (3b).	4		
Payroll Factor Computation			
5 Total payroll of the financial institutions of the combined group in DC. (total compensation paid or accrued - do not include non-financial payroll).	5 \$	\$	\$
6 Total payroll of financial institutions of the combined group everywhere. (total compensation paid or accrued - do not include non-financial payroll).	6 \$	\$	\$
7 District payroll factor. Line 5 divided by Line 6.	7		
8 Sum of factors for financial institutions. (add Lines 4 and 7, divide by 2)	8		
9 DISTRICT APPORTIONMENT FACTOR. For a combined group composed only of businesses other than financial institutions, enter the number from Line 2 above here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. For a combined group composed only of financial institutions, enter the number from Line 8 above here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. For a mixed combined group containing financial institutions and non-financial institutions, add Lines 2 and 8 above and enter result here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. Do not use Schedule F of the D-20 or D-30.	9		



Important: Print in CAPITAL letters using black ink.

	Year		of 10 Year Worldwide Election		OFFICIAL USE ONLY Vendor ID# 0000
Taxpayer Identification Number (TIN)		Tax Year Ending (MMYY)			
Designated agent or member's name					
Business mailing address #1					Designated Agent TIN
City			State	Zip Code + 4	
Type of Entity: <input type="radio"/> Corporation <input type="radio"/> Unincorporated Business <input type="radio"/> Financial Institution <input type="radio"/> Non-Nexus Member Fill in all that apply					

Description	Designated Agent and/or Members
<i>This Schedule shall be completed by each member and the Designated Agent</i>	
Sales Factor Computation: for businesses other than financial institutions	
1 (a) Total sales of the individual member in DC - all gross receipts other than gross receipts from non-business income.	1a \$ _____
(b) Total sales of the combined group everywhere - all gross receipts other than gross receipts from non-business income.	1b \$ _____
2 District single sales factor. Line (1a) divided by Line (1b).	2 \$ _____
For Financial Institutions--	
<i>Sales Factor Computation:</i>	
3 (a) Total sales of the individual financial institution member in DC - all gross income other than gross income from non-business income.	3a \$ _____
(b) Total sales of the combined group everywhere - all gross income other than gross income from non-business income.	3b \$ _____
4 District single sales factor. Line (3a) divided by Line (3b).	4 \$ _____
Payroll Factor Computation	
5 Total payroll of the individual financial member in DC. (total compensation paid or accrued - do not include non-financial payroll).	5 \$ _____
6 Total payroll of the financial members of the combined group - (total compensation paid or accrued - do not include non-financial payroll).	6 \$ _____
7 District payroll factor. Line 5 divided by Line 6.	7 _____
8 Sum of factors for financial institutions. (add Lines 4 and 7, divide by 2)	8 _____
9 DISTRICT APPORTIONMENT FACTOR. Line 2 if a non-financial business member; Line 8 if a financial institution member.	9 _____