

CD-405 CW Combined Corporate Income Tax Worksheet

File with Form CD-405

A corporation <u>MAY NOT FILE</u> a North Carolina combined corporate income tax return without the written permission of the Secretary of Revenue.

For calendar year 2022, or other tax year beginning (MM	 _ er	and nding	(MM-DD-YY)		DOR Use Only		
Principal Member Legal Name			Princip	al Member Fed	eral Employ	er ID Number	
			_				
Name of Principal Member Last Year (If different than above)			Federa	Employer ID N	lumber Last	t Year (If differe	nt than above)
			-				
Schedule A. Entities Included in Combined Return (L	ist the name and FEIN	of each corpor	ration includ	ded in comb	ined retur	m)	
Name		FEIN		New Member (Fill in circle)		ves, enter th per entered (MM-DD-Y)	the group
1(Principal Member)				Yes No)		
2				Yes No) <u> </u>		
3				Yes No			
4				Yes No			
5				Yes No	·		
6				Yes No	·		
7				Yes No	·		
8				Yes No	·		
9				Yes No	·		
10				Yes No	·		
Schedule B. Entities Excluded From Combined Return circle that corresponds to the reason(s) the e				xcluded fron	n combine	ed return. F	ill in the
Name	FEIN			Reason(s) f	or Exclusi	on	
		Not <u>Unitary</u>	Federal Return Not <u>Required</u>	Insurance Company	S Corp	Entity not taxed as Corp	Other (Attach Explanation)
1		0	0	0	0	0	0
2		0	0	0	0	0	0
3		_ 0	0	0	0	0	0
4		_ 0	0	0	0	0	0
5		0	0	0	0	0	0
6		0	0	0	0	0	0
7		0	0	0	0	0	0
8		0	0	0	0	0	0
9		_ 0	0	0	0	0	0
10		_ 0	0	0	0	0	0

	Α	В	С	D	Е
	^				
Schedule C. Combined Federal Taxable Income Before NOL	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals
	FEIN	FEIN	FEIN	,	
1. a. Gross receipts or sales					
b. Returns and allowances					
c. Balance (Line 1a minus Line 1b)					
2. Cost of goods sold (Attach schedule)					
3. Gross Profit (Line 1c minus Line 2)					
4. Dividends (Attach schedule)					
5. a. Interest on obligations of the US and its instrumentalities					
b. Other interest					
6. Gross rents					
7. Gross royalties (Attach schedule)					
8. Capital gain net income (Attach schedule)					
9. Net gain (loss) (Attach schedule)					
10. Other income (Attach schedule)					
11. Total Income (Add Lines 3 through 10)					
12. Compensation of officers (Attach schedule, including addresses)					
13. Salaries and wages (Less employment credits)					
14. Repairs and maintenance					
15. Bad debts					
16. Rents					
17. Taxes and licenses					
18. Interest					
19. Charitable contributions					
20. a. Depreciation					
b. Depreciation included in cost of goods sold					
c. Balance (Line 20a minus Line 20b)					
21. Depletion					
22. Advertising					
23. Pension, profit-sharing, and similar plans					
24. Employee benefit programs					
25. Reserved for future use					
26. Other deductions (Attach schedule)					
27. Total Deductions (Add Lines 12 through 19, 20c, and 21 through 26)					
28. Taxable Income (Line 11 minus Line 27)					
29. Special Deductions (From Federal Form 1120, Line 29b)					
30. Federal Taxable Income Before NOL (Line 28 minus Line 29. Enter amount from Column E on Form CD-405, Schedule B, Line 7.)					. 00

	Α	В	С	D	E
Schedule D. Combined Adjustments to Federal Taxable Income	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals
	FEIN	FEIN	FEIN		
Additions: a. Taxes based on net income				_	
b. Contributions			-	_	
c. Royalties to related members				_	
d. Net interest expense to related members				_	
e. Expenses attributable to income not taxed				_	
f. Bonus depreciation				_	
g. Section 179 expense deduction				_	
h. Other (Attach explanation or schedule)					
2. Total Additions (Add Lines 1a-1h)					
3. Deductions: a. U.S. obligation interest (net of expenses) (Attach schedule)					
b. Other deductible dividends				_	
c. Royalties from related members				_	
d. Qualified interest expense to related members				_	
e. Bonus depreciation				_	
f. Section 179 expense deduction			-	_	
g. Other (Attach explanation or schedule)					
4. Total Deductions (Add Lines 3a-3g)					
5. Combined Adjustments to Federal Taxable Income (Line 2 minus Line 4. Enter amount from Column E on Form CD-405, Schedule B, Line 8.)					.00

Page 4, CD-405 CW, Web, 7-22 Principal Member Name		FEIN						
Schedule E. Combined Apportionment Factor (Only one apportionment factor is to be calculated for the combined group. The standard apportionment factor formula must be used unless more than 50% of the group's combined income subject to apportionment is generated from a business activity subject to special apportionment. In that case, the formula applicable to that industry is used to apportion the income of the entire group. See Schedule E, Part 2. The apportionment factor must be calculated 4 places to the right of the decimal.)								
	Α	В	С	D	E			
Part 1. Standard Apportionment Factor	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals			
	FEIN	FEIN	FEIN					
1. a. Gross Receipts Subject to Apportionment - North Carolina								
b. Gross Receipts Subject to Apportionment - Everywhere								
2. a. Gross Rents Subject to Apportionment - North Carolina								
b. Gross Rents Subject to Apportionment - Everywhere								
3. a. Gross Royalties Subject to Apportionment - North Carolina								
b. Gross Royalties Subject to Apportionment - Everywhere								
4. a. Dividends Subject to Apportionment - North Carolina								
b. Dividends Subject to Apportionment - Everywhere								
5. a. Interest Subject to Apportionment - North Carolina								
b. Interest Subject to Apportionment - Everywhere								
6. a. Other Apportionable Income - North Carolina								
b. Other Apportionable Income - Everywhere								
7. a. Share of Receipts from Noncorporate Entities Subject to Apportionment - North Carolina								
Share of Receipts from Noncorporate Entities Subject to Apportionment - Everywhere								
8. a. Total - North Carolina (Add Lines 1a, 2a, 3a, 4a, 5a, 6a, and 7a for each column)								
b. Total - Everywhere (Add Lines 1b, 2b, 3b, 4b, 5b, 6b, and 7b for each column)								

9. North Carolina Combined Apportionment Factor (Divide Line 8a by Line 8b; enter the factor here, and on Form CD-405, Schedule B, Line 14.)

Schedule E. Combined Apportionment Factor (continued)					
Part 2. Special Apportionment Formulas (Special apportionment formulas apply to certain types of corporations such as banks, wholesale content distributors, electric power companies, air transportation companies, water transportation companies, pipeline companies, and railroad companies. If you use a special apportionment formula, enter the computed apportionment factor here and on Form CD-405, Schedule B, Line 14. Attach a schedule to support the special apportionment calculation. (See instructions and G.S. 105 -130.4, 130.4A, and 130.4B for more information.)					%
	A	В	С		E
Schedule F. Schedule of Payments Made by Each Member of the Combined Group	Principal Member Name	Member Name	Member Name		Combined Totals
	FEIN	FEIN	FEIN		
 First estimated tax payment (From Form CD-429) Second estimated tax payment (From Form CD-429) Third estimated tax payment (From Form CD-429) Fourth estimated tax payment (From Form CD-429) Overpayment from prior year return (From 2021 Form CD-405, Line 38) Total estimated tax payments (Add Lines 1 through 5. Enter total on Form CD-405, Schedule B, Line 24b) 					.00
7. Total income tax extension payments. (From Form CD-419, Line 10) Add Columns A through C. Enter total on Form CD-405, Schedule B, Line 24a.					.00

FEIN _____

Page 5, CD-405 CW, Web, 7-22 Principal Member Name