

州税ワークペーパー見本

A U.S., Inc.
WP 8-1-1-1
State Apportionment - Apportionment Percentage calculation (3 Factors) for Combined States 併合申告州按分-按分率計算 (3要素)
For the Year Ended
12/31/20X1

	Receipt Factor 受取要素							Sales & Other Income Total 売上その他計 A	Apport. Percentage 按分率 A / Total of A
	Sales		Other Income						
	Sales 売上	Sales Allowance 売上割引	Rental Income 賃貸料	Interest Income 受取利息	Partnership Income パートナーシップ	Other Income その他収入			
California (Combined)	43,433,700	-	-	50,000	150,000	200,000	43,673,700	33.7311%	
Idaho	1,473,000	(157,000)	-	-	-	-	1,473,000	1.1325%	
Illinois (Combined)	21,224,500	-	-	25,000	-	500,000	21,752,500	16.7238%	
Florida	14,842,500	-	-	22,000	150,000	1,096,000	16,110,500	12.4169%	
NYS	25,117,500	-	-	-	-	-	25,117,500	19.3109%	
Ohio (No Corp tax)	21,601,800	-	100,000	-	-	-	21,701,800	OH no corp tax	
OH-Columbus	3,000,000	-	100,000	-	-	-	3,100,000	2.3082%	
Foreign	-	-	-	-	-	-	-	0.0000%	
Everywhere	127,930,000	(157,000)	100,000	100,000	300,000	1,796,000	130,069,000	83.3152%	

* Not included in Total Calculation 合計計算には含まず。

	Payroll Factor 給与支払要素				Formula 算式	Apport. Percentage 按分率
	Total Salary & Wages 総給与 B	Officers' Compensation 役員報酬 C	Total Payroll 報酬総合計 D			
California (Combined)	6,250,000	250,000	6,500,000	CA uses only sales factor	D / Total of D	Only sales
Idaho	500,000	-	500,000		D / Total of D	2.5764%
Illinois (Combined)	6,500,000	250,000	6,750,000	IL uses only sales factor		Only sales
Florida	800,000	-	800,000		D / Total of D	4.1222%
NYS	4,000,000	500,000	4,500,000	NY uses only sales factor		Only Sales
Ohio (No Corp tax)	357,000	-	357,000			OH no corp tax
OH-Columbus	207,000	-	207,000		D / Total of D	1.0668%
Foreign	-	-	-			0.0000%
Everywhere	18,407,000	1,000,000	19,407,000			6.6986%

* Not included in Total *合計には含まず。

	Property Factor 資産要素						Total Net 純資産合計 K=E+G+H	Apport. Percentage 按分率
	Inventory Average 棚卸資産年平均 E	Property Cost Average 定資産取得価格年平均 F	Property Net Average 定資産純資産年平均 G	Rent Total × 8 賃借料×8 H	LHI × 8 リース改良×8 I	Total Cost 取得価格合計 J=E+F+H		
California (Combined)	7,000,000	20,486	15,750	21,886,000	-	28,906,466	28,903,750	Only sales
Idaho	-	3,303	540	1,966,000	-	1,971,303	1,966,540	J
Illinois (Combined)	3,250,000	3,616	-	10,224,000	-	13,477,616	13,474,000	Only sales
Florida	-	576,026	3,324	1,744,000	-	2,320,026	1,747,324	J
NYS	2,750,000	2,541,392	673,326	7,453,712	482,672	12,745,104	10,877,038	Only Sales
Ohio (No Corp tax)	7,810,674	11,319,512	4,798,215	2,160,000	668,160	21,290,185	14,766,899	OH no corp tax
OH-Columbus	6,000,000	11,319,512	4,798,215	136,000	130,000	17,455,512	10,934,215	
Foreign	-	-	-	-	-	-	-	K-E-I
Everywhere	20,810,674	14,464,535	5,491,155	45,437,712	1,151,032	80,712,920	71,739,540	5.3168%

	All Factors 全要素				Formula 算式	Apport. Percentage 按分率
	Receipt Factor 受取要素 L	Payroll Factor 給与支払要素 M	Property Factor 資産要素 N			
California (Combined)	33.7311%	0.0000%	0.0000%		L	33.7311%
Idaho	1.1325%	2.5764%	2.4424%		((L × 2) + M + N) ÷ 4	1.8209%
Illinois (Combined)	16.7238%	0.0000%	0.0000%		L	16.7238%
Florida	12.4169%	4.1222%	2.6744%		((L × 2) + M + N) ÷ 4	12.4169%
NYS	19.3109%	0.0000%	0.0000%		L	19.3109%
Ohio (No Corp tax)	0.0000%	0.0000%	0.0000%		No Corporation Tax	0.0000%
OH-Columbus	2.3082%	1.0668%	9.9125%		(L + M + N) ÷ 3	4.4291%
Foreign	0.0000%	0.0000%	0.0000%			0.0000%
Everywhere	83.3152%	6.6986%	5.3168%			84.0036%