

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  
 州按分-按分率計算(3要素)併合申告州  
 For the Year ended 12/31/20X1

Receipt Factor 受取要素								
	Sales		Other Income				Sales & Other Income Total	Apport. Percentage
	Sales	Sales Allowance	Rental Income	Interest Income	Partnership Income	Other Income		
	売上	売上割引	賃貸料	受取利息	パートナーシップ	その他収入	売上その他計	按分率
							A	A / Total of A
California	49,300,000	-	-	50,000	150,000	500,000	50,000,000	38.4465%
Georgia	3,630,000	(157,000)	-	-	-	-	3,473,000	2.6705%
Illinois	30,000,000	-	-	10,000	-	200,000	30,210,000	23.2293%
Michigan	5,000,000	-	-	-	-	-	5,000,000	3.8446%
New York*	25,000,000	-	-	22,000	150,000	1,096,000	26,268,000	20.1982%
NY 3M/4M*	25,000,000	-	-	22,000	150,000	1,096,000	26,268,000	20.1982%
NY City	25,000,000	-	-	22,000	150,000	1,096,000	26,268,000	20.1982%
Ohio**	15,000,000	-	100,000	-	-	-	15,000,000	11.5428%
Columbus City**	13,000,000	-	100,000	-	-	-	13,000,000	10.0038%
Foreign	-	-	-	-	-	-	-	0.0000%
Everywhere	127,930,000	(157,000)	100,000	82,000	300,000	1,796,000	130,051,000	99.9320%

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

\*\* Rental Income is excluded from OH & Columbus factor calculation purposes. オハイオ州及びコロンバス市では賃貸収入は計算に含まない。

Payroll Factor 給与支払要素						
	Total Salary & Wages	Officers' Compensation	Total Payroll		Formula	Apport. Percentage
	総給与	役員報酬	報酬総合計		算式	按分率
	B	C	D			
California	6,500,000	725,000	7,225,000		D / Total of D	36.3394%
Georgia	500,000	-	500,000		D / Total of D	2.5148%
Illinois	6,250,000	250,000	6,500,000	IL uses only sales factor		
Michigan	800,000	-	800,000		D / Total of D	4.0237%
New York	4,000,000	500,000	4,500,000		B / Total of B	21.7309%
NY 3M/4M*	4,000,000	500,000	4,500,000		B / Total of B	21.7309%
NY City*	4,000,000	500,000	4,500,000		B / Total of B	21.7309%
Ohio	357,000	-	357,000		D / Total of D	1.7956%
Columbus City*	207,000	-	207,000		D / Total of D	1.0411%
Foreign	-	-	-		D / Total of D	0.0000%
Everywhere	18,407,000	1,475,000	19,882,000			66.4044%

\* Not included in Total 合計には含まず。

Property Factor 資産要素								
	Inventory Average	Property Cost Average	Property Net Average	Rent Total × 8	LHI × 8	Total Cost	Total Net	Apport. Percentage
	棚卸資産年平均	資産取得価格年平均	定資産純資産年平均	賃借料×8	リース改良×8	取得価格合計	純資産合計	按分率
	E	F	G	H	I	J=E+F+H	K=E+G+H	
California	7,000,000	576,026	3,324	21,888,000	-	29,464,026	28,891,324	J
Georgia	-	3,303	540	1,968,000	-	1,971,303	1,968,540	J
Illinois	3,250,000	20,486	15,750	10,224,000	-	13,494,486	13,489,750	IL uses only sales factor
Michigan	-	3,816	-	1,744,000	-	1,747,816	1,744,000	J
New York	2,750,000	2,541,392	673,326	7,453,712	482,872	12,745,104	10,877,038	K
NY 3M/4M*	2,750,000	2,541,392	673,326	7,453,712	482,872	12,745,104	10,877,038	K
NY City*	2,750,000	2,541,392	673,326	7,453,712	482,872	12,745,104	10,877,038	K
Ohio	7,810,674	11,319,512	4,798,215	2,160,000	668,160	21,290,185	14,768,889	J
Columbus City*	6,000,000	11,319,512	4,798,215	136,000	130,000	17,455,512	10,934,215	K-E-I
Foreign	-	-	-	-	-	-	-	0.0000%
Everywhere	20,810,674	14,464,535	5,491,155	45,437,712	1,151,032	80,712,920	71,739,540	82.6521%

All Factors 全要素						
	Receipt Factor	Payroll Factor	Property Factor		Formula	Apport. Percentage
	受取要素	給与支払要素	資産要素		算式	按分率
	L	M	N			
California	38.4465%	36.3394%	36.5047%		((L × 2) + M + N) ÷ 4	37.4343%
Georgia	2.6705%	2.5148%	2.4424%		((L × 2) + M + N) ÷ 4	2.5745%
Illinois	23.2293%	0.0000%	0.0000%		L	23.2293%
Michigan	3.8446%	4.0237%	2.1655%		(L × 90%) + (M × 5%) + (N × 5%)	3.7696%
New York	20.1982%	21.7309%	15.1618%		((L × 2) + M + N) ÷ 4	20.1982%
NY 3M/4M	20.1982%	21.7309%	15.1618%		NYS total / NY3M/4M total	100.0000%
NY City	20.1982%	21.7309%	15.1618%		(L + M + N) ÷ 3	19.0303%
Ohio	11.5428%	1.7956%	26.3777%		(L × 60%) + (M × 20%) + (N × 20%)	12.5603%
Columbus City	10.0038%	1.0411%	9.9125%		(L + M + N) ÷ 3	6.9858%
Foreign	0.0000%	0.0000%	0.0000%			0.0000%
Everywhere	99.9320%	66.4044%	82.6521%			99.7664%