

LINE 5 – INCOME OTHER THAN WAGES:		TOTAL
Schedule C, E and/or F		
Schedule 4797 (depreciation recapture)		
Schedule 1099MISC, K-1		
Schedule 1041, 1065, 1120 or 1120S		
Schedule MISC (from line 21 on 1040)		
Schedule OTHER		
NET TOTAL INCOME OTHER THAN WAGES TO PAGE 1, SECTION 2, LINE 5		

LINE 6 – ADJUSTMENTS TO INCOME: (USE ONLY IF THESE INCOME ITEMS WERE INCLUDED IN SCHEDULE FROM PAGE 2, SECTION 2, LINE 5)			
ITEMS NOT DEDUCTIBLE	AD D	ITEMS NOT TAXABLE	DEDUCT
A. CAPITAL LOSSES (IRC 1221 or 1231 property dispositions)		N. CAPITAL GAINS (IRC 1221 or 1231 property dispositions except to the extent the income and gains apply to those described in IRC 1245 or 1250)	
B. Five percent (5%) of intangible income report in letter O, except that from IRC 1221 property dispositions		O. Federally reported intangible income such as, but not limited to interest, dividends and patent and copyright income	
C. Taxes based on income (State)		P. Amount of Federal Tax Credits to the extent they have reduced corresponding operating expenses	
D. Taxes based on income (City)		Q. Not previously deducted IRC Sec. 179 expenses	
E. Guaranteed payment or accruals to or for current or former partners or members		R. Partnership, S-Corp, LLC, charitable contributions	
F. Federally deducted dividends, distributions, or amounts set aside for, credited for, credited to, or distributed to REIT or RIC investors		S. Other	
G. Federally deducted amounts paid or accrued to or for qualified self-employed retirement plans, health insurance plans, and life insurance plans for owners or owner employees of non-C corporation entities.		T. Total lines N through S	
H. Rental activities by partnership, S-Corp, LLC, trusts			
I. Other			
J. Total lines A through I			
NET TOTAL ADJUSTMENT TO INCOME TO PAGE 1, SECTION 2, LINE 6			

LINE 8 – APPORTIONMENT PERCENTAGE:	A. LOCATED EVERYWHERE	B. LOCATED THIS RETURN	C. PERCENTAGE B ÷ A
Step 1. Original cost of real and tangible personal property Gross annual rental multiplied by 8 Total Step 1			%
Step 2. Total wages, salaries and other compensation			%
Step 3. Gross receipts from sales or services			%
Step 4. Total percentages (divide by steps used for Step 5 average percent)			%
STEP 5 – NET TOTAL AVERAGE PERCENTAGE TO PAGE 1, SECTION 2, LINE 8			%

LINE 9 – NET OPERATING LOSS DEDUCTION FROM PRIOR VILLAGE RETURNS		TOTAL
FIFTH PRECEDING YEAR	< >	
FOURTH PRECEDING YEAR	< >	
THIRD PRECEDING YEAR	< >	
SECOND PRECEDING YEAR	< >	

PRECEDING YEAR

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NET TOTAL OPERATING LOSS TO PAGE 1, SECTION 2, LINE 9

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