**SCHEDULE A-N**

41A720A-N (10-12)

Commonwealth of Kentucky
**DEPARTMENT OF REVENUE**

# APPORTIONMENT FACTOR SCHEDULE

**(For a Nexus Consolidated Tax Return)**

**Taxable Year Ending**

__ __ / __ __
Mo. Yr.

➤ **See instructions.**

➤ **Attach to Form 720.**

| Name | Federal Identification Number | Kentucky Corporation/LLET Account Number | Kentucky Sales | Total Sales | Average Value of Kentucky Real/Tangible Property | Average Value of Total Real/Tangible Property | Kentucky Payrolls | Total Payrolls |
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# Instructions for Schedule A–N—Apportionment Factor Schedule



**Purpose of Schedule—**This schedule should be completed by a corporation filing a mandatory nexus consolidated return to show the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls of the corporation and each of its subsidiaries included in the computation of the sales factor, property factor and payroll factor. The total Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls from this schedule should equal the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls on Schedule A, Section I. If the corporation is a partner or member of a limited liability pass-through entity or general partnership (organized or formed as a general partnership after January 1, 2006), the total Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls from this schedule should equal the Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls on Schedule A-C, "Corporation or Pass-through Entity filing the return" column.

Schedule A-N, Schedule A and, if applicable, Schedule A-C should be submitted with Form 720.

## LINE-BY-LINE INSTRUCTIONS

Enter the name, federal identification number, Kentucky Corporation/LLET Account Number, Kentucky sales, total sales, average value of Kentucky real/tangible property, average value of total real/tangible property, Kentucky payrolls and total payrolls of the corporation and each of its subsidiaries included in the computation of the sales factor, property factor and payroll factor.

As provided by KRS 141.200(11)(b), all transactions between corporations included in the consolidated return shall be eliminated in determining the property, payroll and sales factors in accordance with KRS 141.120.

If Schedule A-N does not have enough lines for all entities, copy page 2 of Schedule A-N and attach as needed, and identify the pages alphabetically.

**Total of Each Column—**Enter the total of each column on this line which includes the amounts from all pages of Schedule A-N.