

**APPORTIONMENT SCHEDULES FOR TAXPAYERS ELECTING TO REPORT NET WORTH ON A CONSOLIDATED BASIS  
IN ACCORDANCE WITH PUBLIC CHAPTER 932 OF 2004. USE WITH SEPARATE ENTITY RETURN ON FORM FAE 170.**

Franchise tax ratio is obtained by using the arithmetical average of the following ratios. Any factor with a zero denominator must be eliminated. Use Schedule N, O, P, or R for Excise Tax purposes.

| <b>SCHEDULE 170NC - APPORTIONMENT – FRANCHISE TAX (Consolidated net worth)</b>  |                              |                        |                                 |   |
|---|------------------------------|------------------------|---------------------------------|---|
| <b>This apportionment schedule is to be used by affiliated group members who are not financial institutions and are not members of a financial institution affiliated group. T.C.A. 67-4-2111</b> |                              |                        |                                 |   |
| Property  | In Tennessee (Single Entity) |                        | Total Everywhere (Consolidated) |   |
|   | a. Beginning of Taxable year | b. End of Taxable year | a. Beginning of Taxable year    | b. End of Taxable year                  |
| <b>NOTE: USE ORIGINAL COST OF ASSETS</b>  |                              |                        |                                 |   |
| 1. Land, buildings, leaseholds, and improvements .....  |                              |                        |                                 |   |
| 2. Machinery, equipment, furniture, and fixtures .....  |                              |                        |                                 |   |
| 3. Automobiles and trucks .....   |                              |                        |                                 |   |
| 4. Inventories and work in progress .....   |                              |                        |                                 |   |
| 5. Prepaid supplies and other property .....  |                              |                        |                                 |   |
| 6. Share of partnership property (if partnership is not taxable) .....  |                              |                        |                                 |   |
| 7. Less exempt inventory (see §67-4-2111(b)(1)) .....   |                              |                        |                                 |   |
| 8. Franchise tax total (Lines 1 through 6 minus Line 7) .....   |                              |                        |                                 |   |
| 9. Franchise tax average value (add Line 8(a) & (b) divide by 2) .....  |                              |                        |                                 |   |
| 10. Add: Rented property (rent paid X 8) .....  |                              |                        |                                 |   |
| NOTE: Double Weighted Sales Factor  |                              | a. In Tennessee        | b. Total Everywhere             | c. Franchise Ratio<br>(Col. a ÷ Col. b) |
| 11. Franchise Tax property factor (Line 9 plus Line 10) .....   |                              |                        |                                 |   |
| 12. Payroll factor .....  |                              |                        |                                 |   |
| 13. Sales factor - (Business Gross Receipts) .....  |                              |                        |                                 |   |
| Sales factor - (Business Gross Receipts) .....  |                              |                        |                                 |   |
| 14. Total Ratios .....  |                              |                        |                                 |   |
| 15. Apportionment Ratio (Line 14 divided by 4) (Enter Franchise Ratio on Line 2, Schedule F2) .....   |                              |                        |                                 |   |

| <b>Schedule 170 SF Financial Institution Non-Unitary Group Member Apportionment Schedule for Franchise Tax Purposes</b>   |                                 |                              |
|---|---------------------------------|------------------------------|
| <b>This apportionment schedule is to be used by non-unitary group members of a financial institution affiliated group.</b>  |                                 |                              |
| TYPE OF RECEIPTS AS DEFINED IN T.C.A. 67-4-2118 (Lines 1 through 10)  | In Tennessee<br>(Single Entity) | Everywhere<br>(Consolidated) |
| 1. Receipts from leases of real property .....  | XXXXXXXXXXXXXXXXXX              |                              |
| 2. Interest income and other receipts from loans or installment sales secured by real or tangible personal property .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 3. Interest income and other receipts from consumer loans which are not secured .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 4. Interest income and receipts from commercial and installment loans which are not secured by real or tangible property .....  | XXXXXXXXXXXXXXXXXX              |                              |
| 5. Receipts and fee income from letters of credit, acceptance of drafts, and other devices for guaranteeing loans or credit .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 6. Interest income, merchant discount, and other receipts including service charges from credit card and travel and entertainment credit cards, and credit card holders' fees ..... | XXXXXXXXXXXXXXXXXX              |                              |
| 7. Sales of an intangible or tangible asset .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 8. Receipts from fiduciary and other services .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 9. Receipts from the issuance of travelers checks, money orders and U.S. Savings Bonds .....  | XXXXXXXXXXXXXXXXXX              |                              |
| 10. Interest income and other receipts from participation loans .....   | XXXXXXXXXXXXXXXXXX              |                              |
| 11. Other financial institution receipts .....  | XXXXXXXXXXXXXXXXXX              |                              |
| 12. Receipts of affiliated group member that is not a Financial Institution (T.C.A. Section 67-4-2111 (h)-(k)) .....  |                                 |                              |
| 13. Total receipts (Add lines 1 through 12) .....   |                                 |                              |
| 14. Divide Total Tennessee receipts by Total Everywhere receipts and enter ratio on Line 2, Schedule F2 .....   |                                 |                              |