

COMPLETE THE APPLICABLE COLUMN AND ATTACH COMPLETE FEDERAL RETURN, EVEN IF A LOSS WAS INCURRED

	INDIVIDUAL	PARTNERSHIP	CORPORATION
1) Non-employee compensation reported as "other income" on Federal 1040			
2) Net profit per each Federal Schedule C, E and/or F. *If reporting more than one schedule, losses incurred on any schedule can't be netted against other schedules.			
3) Capital gain from Federal Form 4797 or Federal Form 6252 reported on Schedule D of Form 1040			
4) Ordinary gain (loss) on sale of property used in trade or business per Federal Form 4797			
5) Ordinary income or (loss) per Federal Form 1065			
6) Taxable income or (loss) per Federal Form 1120 or 1120A or Ordinary income or (loss) per Federal Form 1120S			
7) State income taxes and occupational license taxes based upon income deducted on the Federal Schedule C, E, F or Form 1065, 1120, 1120A or 1120S			
8) Additions from Schedule K of Form 1065 or Form 1120S			
9) Net operating loss deducted (add back) on Form 1120			
10) Total Income - Add Line 1 through Line 9			
11) Subtractions from Schedule K of Form 1065 or Form 1120S			
12) Approved Credits to this form (Attach Schedule)-Rare Deduction			
13) Professional expenses not reimbursed by the Partnership (Attach Schedule of Expenses)			
14) Total Deductions - Add Line 11 through Line 13			
15) Adjusted Net Profit - Subtract Line 14 from Line 10. Enter here and on Line 20 on the front page.			

WORKSHEET Y: BUSINESS APPORTIONMENT

APPORTIONMENT FACTORS	COLUMN A MCCRACKEN CO.	COLUMN B TOTAL EVERYWHERE	DIVIDE (A / B = C) NOTE: All percentages in Column C carry out five (5) decimal places
16) PAYROLL FACTOR Compensation paid during the year to employees			
17) SALES REVENUE FACTOR Receipts from the sale, lease or rental of goods, services or property			
18) TOTAL PERCENTAGES Add 16C +_ 17C			
19) BUSINESS APPORTIONMENT - Enter here and on Line 21 of Net Profit License Fee Return. If you had both a payroll factor and a sales revenue factor, then divide line 18 by 2. If you had a payroll factor or sales revenue factor, but not both, then enter the percentage from line 18 on line 21.			