

For calendar year **2016**, or other tax year beginning (MM-DD)

CD-405 CWCombined Corporate Income Tax Worksheet

1 6 and ending (MM-DD-YY)



A corporation <u>MAY NOT FILE</u> a North Carolina combined corporate income tax return without the written permission of the Secretary of Revenue.

Principal Member Legal Name		Princip	al Member Fed	eral Emplo	yer ID Number	
		.	–			
Name of Principal Member Last Year (If different than above)		Federa	I Employer ID I	Number Las	t Year (If differe	nt than above)
Schedule A. Entities Included in Combined Return (List the name and FEIN of e	each corpor	ation inclu	ded in comb	ined retu	rn)	
Name F	FEIN		New Member (Fill in circle)		yes, enter th ber entered (MM-DD-Y)	the group
1 (Principal Member)			Yes No) <u> </u>		
2			Yes O No	·		
3			Yes No			
4			Yes No	·		
5			Yes O No	·		
6			Yes No) <u> </u>		
7			Yes No			
8			Yes No) <u> </u>		
9			Yes No)		
10			Yes No	<u> </u>		
Schedule B. Entities Excluded From Combined Return (List the name and FEIN circle that corresponds to the reason(s) the entity was excluded from the			xcluded from	n combin	ed return. F	ill in the
Name FEIN			Reason(s) f	or Exclus	ion	
	Not <u>Unitary</u>	Federal Return Not <u>Required</u>	Insurance Company	S Corp	Entity not taxed as Corp	Other (Attach Explanation)
1	. 0	0	0	0	0	0
2	. 0	0	0	0	0	0
3	0	0	0	0	0	0
4	. 0	0	0	0	0	0
5	. 0	0	0	0	0	0
6	. 0	0	0	0	0	0
7	. 0	0	0	0	0	0
8	_		0	0	\circ	
·	. 0	0	0		0	0
9	. 0	0	0	0	0	0

	Α	В	С	D	E
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Schedule C. Combined Federal Taxable Income Before NOL	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals
	FEIN	FEIN	FEIN	(4.1.2.7)	
1. a. Gross receipts or sales					
b. Returns and allowances					
c. Balance (Line 1a minus Line 1b)					
2. Cost of goods sold (Attach schedule)					
3. Gross Profit (Line 1c minus Line 2)					
4. Dividends (Attach schedule)					
5. a. Interest on obligations of the US and its instrumentalities					
b. Other interest					
6. Gross rents					
7. Gross royalties					
8. Capital gain net income (Attach schedule)					
9. Net gain (loss) (Attach schedule)					
10. Other income (Attach schedule)					
11. Total Income (Add Lines 3 through 10)					
12. Compensation of officers (Attach schedule)					
13. Salaries and wages (Less employment credits)					
14. Repairs and maintenance					
15. Bad debts					
16. Rents					
17. Taxes and licenses					
18. Interest					
19. Charitable contributions					
20. a. Depreciation					
b. Depreciation included in cost of goods sold					
c. Balance (Line 20a minus Line 20b)					
21. Depletion					
22. Advertising					
23. Pension, profit-sharing, and similar plans					
24. Employee benefit programs					
24. Employee benefit programs 25. Domestic production activities deduction	1				
26. Other deductions (Attach schedule)	1				
27. Total Deductions (Add Lines 12 through 19, 20c, and 21 through 26)	1				
28. Taxable Income (Line 11 minus Line 27)	1				
,					
 29. Special Deductions (From Federal Form 1120, Line 29b) 30. Federal Taxable Income Before NOL (Line 28 minus Line 29. Enter amount from Column E on Form CD-405, Schedule B, Line 10.) 					. 00
Enter amount from Column E on Form CD-400, Schedule D, Lifte 10.)		I			

	Α	В	С	D	E
Schedule D. Combined Adjustments to Federal Taxable Income	Principal Member Name FEIN	Member Name FEIN	Member Name FEIN	Eliminations between members (attach schedule)	Combined Totals
1. Additions:					
a. Taxes based on net income			-	_	
b. Contributions			-	_	
c. Royalties to related members			-	_	
d. Net interest expense to related members					
e. Expenses attributable to income not taxed				_	
f. Domestic production activities deduction (From Schedule C, Line 25)					
g. Bonus depreciation				_	
h. Section 179 expense deduction				_	
i. Other (Attach explanation or schedule)				_	
2. Total Additions (Add Lines 1a-1i)					
3. Deductions: a. U.S. obligation interest (net of expenses)					
b. Other deductible dividends					
c. Royalties from related members			-	_	
d. Qualified interest expense to related members			-	_	
e. Bonus depreciation			-	_	
f. Section 179 expense deduction				_	
g. Other (Attach explanation or schedule)					
4. Total Deductions (Add Lines 3a-3g)					
5. Combined Adjustments to Federal Taxable Income (Line 2 minus Line 4. Enter amount from Column E on Form CD-405, Schedule B, Line 11.)					_00

Schedule E. Combined Apportionment Factor (Only one apportionment factor is to be calculated for the combined group. The standard three factor formula must be used unless more than 50% of the group's combined income subject to apportionment is generated from a business activity subject to special apportionment. In that case, the formula applicable to that industry is used to apportion the income of the entire group, see Schedule E, Parts 2 or 3. The apportionment factor must be calculated 4 places to the right of the decimal.)

		Α	В	С	D	E
Part 1. Standard Three	Factor	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals
		FEIN	FEIN	FEIN	(attaci i scriedule)	
1. Property - NC	a. Land					
(Beginning of income year)	b. Buildings					
	c. Inventories				_	
	d. Other Property					
	e. Total - NC (Add Lines 1a through 1d)					
2. Property - NC	a. Land				_	
(End of income year)	b. Buildings				_	
	c. Inventories				_	
	d. Other Property					
	e. Total - NC (Add Lines 2a through 2d)					
	NC (Add Line 1e plus Line 2e; divide by 2)					
4. Rented Property - NC (Multiple					_	
5. Property - Everywhere	a. Land				_	
(Beginning of income year)	b. Buildings					
	c. Inventories				-	
	d. Other Property					
C. Dramanti. Evanouhana	e. Total - Everywhere (Add Lines 5a through 5d)					
6. Property - Everywhere	a. Land					
(End of income year)	b. Buildings					
	c. Inventories					
	d. Other Property e. Total - Everywhere (Add Lines 6a through 6d)					
7 Average Value of Dreparty F	, ,					
Average value of Property - E Rented Property - Everywhere	Everywhere (Add Line 5e plus Line 6e; divide by 2)					
9. Property Factor	a. Add Lines 3 and 4; enter sum here b. Add Lines 7 and 8: enter sum here					
	c. Divide Line 9a by 9b; enter factor here					%
40 - Oraca Barrall, NO	C. Divide Line 9a by 9b, effici factor fiere					
10. a. Gross Payroll - NC	- " Off				_	
b. Compensation of General						
c. Net Payroll - NC (Line 10a						
11. a. Gross Payroll - Everywhere					_	
b. Compensation of General						
c. Net Payroll - Everywhere ((Line 11a minus Line 11b)					
12. Payroll Factor	a. Enter amount from Line 10c					
	b. Enter amount from Line 11c					
	c. Divide Line 12a by 12b; enter factor here					%
13. Gross Receipts - NC					_	
14. Gross Receipts - Everywhere	!					
15. Sales Factor	a. Enter amount from Line 13					
	b. Enter amount from Line 14					
	c. Divide Line 15a by 15b; multiply the result					%
	by 3 and enter factor here					
16. Total Factors (Add Lines 9c,	12c, and 15c)					%
17 NC Combined Apportionme	nt Factor (Divide Line 16 by 5 or the number of					0/
factors present. Enter factor h	nere and on Form CD-405, Schedule B, Line 17.)					%

Schedule E. Combined Apportionment Factor (continued)							
	Α	В	С	D	E		
Part 2. Single Sales Factor (Excluded corporations, qualified capital intensive corporations, and certain public utilities must apportion North Carolina corporate income tax using the sales factor alone. See G.S.105 -130.4 for more information.)	Principal Member Name	Member Name	Member Name	Eliminations between members (attach schedule)	Combined Totals		
	FEIN	FEIN	FEIN				
 Gross Receipts - NC Gross Receipts - Everywhere Sales Factor (Divide Line 1 by Line 2. Enter factor on Form CD-405, Schedule B, Line 17) 					%		
Part 3. Other Special Factor (Special apportionment factors apply to certain types of corporations such as telephone companies, motor carriers, and railroad companies. The respective tax statutes should be consulted for additional information. If the combined group uses a special apportionment factor, enter factor for the group on Form CD-405, Schedule B, Line 17. See G.S.105 -130.4 for more information.)							

	Α	В	С	E
Schedule F. Schedule of Payments Made by Each Member of the Combined Group	Principal Member Name	Member Name	Member Name	Combined Totals
	FEIN	FEIN	FEIN	
First estimated tax payment (From Form CD-429)				
2. Second estimated tax payment (From Form CD-429)				
3. Third estimated tax payment (From Form CD-429)				
4. Fourth estimated tax payment (From Form CD-429)				
5. Overpayment from prior year return (From 2015 Form CD-405, Line 40)				
6. Total estimated tax payments (Add Lines 1 through 5. Enter total on Form CD-405, Schedule B, Line 29b)				■00
7. Total income tax extension payments. (From Form CD-419, Line 10) Add Columns A through C. Enter total on Form CD-405, Schedule B, Line 29a.				■00