

# SPECIFIC INSTRUCTIONS: GROSS RECEIPTS

## SCHEDULE G: GROSS RECEIPTS METHOD

**(Complete only one column, whichever is applicable)**

For City/County of _____	Account# _____		
NAME OF CITY (Make copies of Schedule G as needed for additional Cities)	INDIVIDUAL	PARTNERSHIP	CORPORATION
1) Gross Receipts from Federal Schedule C of Form 1040 (Attach Schedule C Pages 1 and 2)	1) _____		
2) Gross Receipts from Federal Schedule E of Form 1040 (Attach Schedule E)	2) _____		
3) Gross Receipts from Federal Form 1065 (Attach Federal Form 1065)		3) _____	
4) Gross Receipts from Federal Form 1120, 1120A, 1120S (Attach Federal Form 1120, 1120A, 1120S)			4) _____
5) Gross Receipts from "Gross Rents" from Federal Form 1120 (Attach Federal Form 1120)			5) _____
6) Gross Receipts from Rental Real Estate of a Partnership or S Corporation (Attach Federal Form 8825)		6) _____	6) _____
7) Total Gross Receipts (Add lines 1 through 6)	7) _____	7) _____	7) _____
8) Gross Alcoholic Beverage Sales	8) _____	8) _____	8) _____
9) Excise Tax (Sales Tax)	9) _____	9) _____	9) _____
10) Returned Goods	10) _____	10) _____	10) _____
11) Total Deductions (Add Lines 8 through Line 10)	11) _____	11) _____	11) _____
12) Adjusted Gross Receipts (Line 7 minus Line 11)	12) _____	12) _____	12) _____
13) Allocation Percentage (If paying on less than 100% of gross receipts) (From Schedule Y, Line 5 below)	13) _____ %	13) _____ %	13) _____ %
14) SUBJECT EARNINGS (Multiply Line 12 x Line 13, Enter result here and on Page 1, Col. 3, "SUBJECT EARNINGS" for this City)	14) _____	14) _____	8) _____

### SCHEDULE Y: BUSINESS ALLOCATION

Account# \_\_\_\_\_

(Only to be used by business paying on less than 100% of net profit or gross receipts)

For City/County of _____	(Make a copy of Schedule Y as needed for additional Cities)		
	A. LOCATED EVERYWHERE	B. LOCATED CITY/COUNTY ABOVE	C. PERCENTAGE (B DIVIDED BY A)
<b>PROPERTY FACTOR:</b>			
1a) AVERAGE VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY	_____	_____	
1b) GROSS ANNUAL RENTALS PAID MULTIPLIED BY 8	_____	_____	
TOTAL (1a + 1b)	_____	_____	_____ %
<b>PAYROLL FACTOR:</b>			
2) WAGES, SALARIES, ETC. PAID EMPLOYEES (DO NOT INCLUDE CONTRACT OR SUB-CONTRACT LABOR)	_____	_____	_____ %
<b>SALES FACTOR:</b>			
3) GROSS RECEIPTS FROM SALES, RENTS, WORK OR SERVICES PERFORMED	_____	_____	_____ %
4) TOTAL PERCENTAGES			_____ %
5) ALLOCATION PERCENTAGE (Divide TOTAL PERCENTAGES by NUMBER OF PERCENTAGES USED (IF COLUMN "B" OF ANY FACTOR IS ZERO, DO NOT USE THAT FACTOR TO DIVIDE BY))			_____ %