

Utah Tax Return for
Miscellaneous Corporations

2025
TC-20MC

For calendar year 2025 or fiscal year (mm/dd/yyyy):

beginning - 99/99/9999 and ending - 99/99/9999

- 9 Amended Return (code 1-4)
- X Mark "X" if you filed federal form 8886

11 Corporation name

12 CORPORATION-NAMEXXXXXXXXXXXXXXXXXXXX

13 Address

14 ADDRESSXXXXXXXXXXXXXXXXXXXX

15 City

16 CITYXXXXXXXXXXXXXXXXXXXX

State ZIP + 4

ST ZIP99999

Employer Identification Number

999999999

17 Foreign country (if not U.S.)

18 FOREIGN-COUNTRYXXXXXXXXXXXX

Telephone number

PHONE99999

UT Incorporation/Qualification No.

999999999999

Mark "X" if a current annual report

• filed with the Div. of Corporations

20 1 Corporation return type - mark "X" for return type (see instructions):

- Regulated Investment Company
- Homeowners Association
- X One-day Target Corporation with
IRC Section 338 Election
- Real Estate Investment Trust
- Unrelated Business Income
- X Other

25 2 Tax - enter the amount calculated on Schedule A (see instructions)

• 2 999999999999999

27 3 Utah use tax

• 3 999999999999999

29 4 IRC 965(a) deferred foreign income installment amount

• 4 999999999999999

31 5 Total tax - add lines 2 through 4

• 5 999999999999999

33 6 Refundable credits - enter total from Schedule B (attach Schedule B)

• 6 999999999999999

35 7 Prepayments from Schedule E, line 4 (attach Schedule E)

• 7 999999999999999

37 8 Amended return only (see instructions)

• 8 999999999999999

39 9 Total refundable credits and prepayments - add lines 6 through 8

• 9 999999999999999

41 10 Tax Due - subtract line 9 from line 5 (not less than zero)

• 10 999999999999999

43 11 Penalties and interest (see instructions)

• 11 999999999999999

45 12 Total Due - Pay this amount - add line 10 and line 11

• 12 999999999999999

47 13 Overpayment - subtract the sum of lines 5 and 11 from line 9 (not less than zero)

• 13 999999999999999

49 14 Amount of overpayment on line 13 to be applied to next taxable year

• 14 999999999999999

51 15 Refund - subtract line 14 from line 13

• 15 999999999999999

53 16 Mark "X" for each quarterly estimated prepayment
meeting an exception (attach documentation):

• 1st

• 2nd

• 3rd

• 4th

USTC USE ONLY

56 Under penalties of perjury, I declare to the best of my knowledge and belief, this return and schedules are true, correct and complete.

57 SIGN Signature of officer

58 HERE

Date

Title

"X" if USTC may discuss

this return with preparer below:

59 Paid

60 Preparer's

61 Section

62

63

Preparer's signature

Date

Preparer's telephone number

999999999999

Preparer's PTIN

• 999999999999

Preparer's EIN

• 999999999999

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
**Supplemental Information to be Supplied
by All Miscellaneous Corporations**4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
EIN 99-99999994
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
**TC-20MC
2025**4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
Pg. 2

- 6
-
- 7
-
- 8
-
- 9
-
- 10
-
- 11
-
- 12
-
- 13
-
- 14
-
- 15
-
- 16
-
- 17
-
- 18
-
- 19
-
- 20
-
- 21
-
- 22
-
- 23
-
- 24
-
- 25
-
- 26
-
- 27
-
- 28
-
- 29
-
- 30
-
- 31
-
- 32
-
- 33
-
- 34
-
- 35
-
- 36
-
- 37
-
- 38
-
- 39
-
- 40
-
- 41
-
- 42
-
- 43
-
- 44
-
- 45
-
- 46
-
- 47
-
- 48
-
- 49
-
- 50
-
- 51
-
- 52
-
- 53
-
- 54
-
- 55
-
- 56
-
- 57
-
- 58
-
- 59
-
- 60
-
- 61
-
- 62
-
- 63
-
- 64
-
- 65
-
- 66
-
- 67
-
- 68
-
- 69
-
- 70
-
- 71
-
- 72
-
- 73
-
- 74
-
- 75
-
- 76
-
- 77
-
- 78
-
- 79
-
- 80
-
- 1 Enter the year-end date of the last year for which a federal examination has been completed: 99/99/9999
-
- mm/dd/yyyy

6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
12
13
14
15
16
17
18
19
20
Under separate cover, send a summary and supporting schedules for all federal adjustments and the federal tax
liability for each year for which federal exam adjustments have not been reported to the Tax Commission. Include the
date of final determination. Send the information to:15
16
17
18
19
20
Business Taxes and Discovery Division, Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134-2000

- 21
-
- 22
-
- 23
-
- 24
-
- 25
-
- 26
-
- 27
-
- 28
-
- 29
-
- 30
-
- 31
-
- 32
-
- 33
-
- 34
-
- 35
-
- 36
-
- 37
-
- 38
-
- 39
-
- 40
-
- 41
-
- 42
-
- 43
-
- 44
-
- 45
-
- 46
-
- 47
-
- 48
-
- 49
-
- 50
-
- 51
-
- 52
-
- 53
-
- 54
-
- 55
-
- 56
-
- 57
-
- 58
-
- 59
-
- 60
-
- 61
-
- 62
-
- 63
-
- 64
-
- 65
-
- 66
-
- 67
-
- 68
-
- 69
-
- 70
-
- 71
-
- 72
-
- 73
-
- 74
-
- 75
-
- 76
-
- 77
-
- 78
-
- 79
-
- 80
-
- 2 Enter the year-end dates of years with federal examinations now in progress, and/or final determination of past examinations still pending.

21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy

- 21
-
- 22
-
- 23
-
- 24
-
- 25
-
- 26
-
- 27
-
- 28
-
- 29
-
- 30
-
- 31
-
- 32
-
- 33
-
- 34
-
- 35
-
- 36
-
- 37
-
- 38
-
- 39
-
- 40
-
- 41
-
- 42
-
- 43
-
- 44
-
- 45
-
- 46
-
- 47
-
- 48
-
- 49
-
- 50
-
- 51
-
- 52
-
- 53
-
- 54
-
- 55
-
- 56
-
- 57
-
- 58
-
- 59
-
- 60
-
- 61
-
- 62
-
- 63
-
- 64
-
- 65
-
- 66
-
- 67
-
- 68
-
- 69
-
- 70
-
- 71
-
- 72
-
- 73
-
- 74
-
- 75
-
- 76
-
- 77
-
- 78
-
- 79
-
- 80
-
- 3 Enter the year-end dates of years for which extensions for proposing additional assessments of federal tax were agreed to with the
-
- Internal Revenue Service.

21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy 99/99/9999 mm/dd/yyyy21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
Note: Utah Code Ann. §59-7-519 extends the Statute of Limitations for tax assessment if federal exam adjustments are not fully reported.

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
Schedule A - Tax Calculation

4 20543

5 EIN 99-9999999

4 TC-20MC, Sch. A Pg. 1
 5 2025
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35
 36
 37
 38
 39
 40
 41
 42
 43
 44
 45
 46
 47
 48
 49
 50
 51
 52
 53
 54
 55
 56
 57
 58
 59
 60
 61
 62
 63
 64
 65
 66
 67
 68
 69
 70
 71
 72
 73
 74
 75
 76
 77
 78
 79
 80

8 **Part 1: Regulated Investment Company**

9
 10 1 Investment company taxable income/loss from federal form 1120-RIC • 1 999999999999999
 11
 12 2 Municipal interest as determined in IRC Section 852(b)(2) 2 999999999999999
 13
 14 3 Exclusion of net capital gain as determined in IRC Section 852(b)(2) 3 999999999999999
 15
 16 4 Net taxable income/loss - add lines 1 through 3 • 4 999999999999999
 17
 18 5 Deduction for capital gain dividends as defined in IRC Section 852(b)(3)(C) 5 999999999999999
 19
 20 6 Exempt interest dividends as defined in IRC Section 852(b)(5)(A) 6 999999999999999
 21
 22 7 **Utah taxable income/loss** - subtract the sum of lines 5 and 6 from line 4 • 7 999999999999999
 23
 24 8 Initial tax - multiply line 7 by 4.5% (.045) (not less than zero) • 8 999999999999999
 25
 26 9 Minimum tax 9 100
 27
 28 10 **Tax** - enter the greater of line 8 or line 9 • 10 999999999999999
 29 Enter this amount on TC-20MC, line 2
 30 **Attach a copy of federal form 1120-RIC to this return.**
 31

32 **Part 2: Real Estate Investment Trust**

33
 34
 35 1 REIT taxable income/loss from federal form 1120-REIT • 1 999999999999999
 36
 37 2 Income taxed for federal purposes under the IRC but not included in line 1 above 2 999999999999999
 38
 39 3 Net operating loss deduction from federal form 1120-REIT • 3 999999999999999
 40
 41 4 Apportionable income/loss - add lines 1 through 3 • 4 999999999999999
 42
 43 5 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable 5 9.9999999
 44
 45 6 Taxable income/loss - multiply line 4 by decimal on line 5 • 6 999999999999999
 46
 47 7 Utah losses carried forward from prior years (may not exceed 80% of line 6 - attach documentation) • 7 999999999999999
 48
 49 8 **Utah taxable income/loss** - subtract line 7 from line 6 • 8 999999999999999
 50
 51 9 Initial tax - multiply line 8 by 4.5% (.045) (not less than zero) • 9 999999999999999
 52
 53 10 Minimum tax 10 100
 54
 55 11 **Tax** - enter the greater of line 9 or line 10 • 11 999999999999999
 56 Enter this amount on TC-20MC, line 2.
 57 **Attach a copy of federal form 1120-REIT to this return.**
 58
 59
 60
 61
 62
 63

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

4 Schedule A - Tax Calculation

5 20544

6 EIN 99-9999999

7 TC-20MC, Sch. A Pg. 2

8 2025

9

10 Part 3: Homeowners Association with IRC Section 528 Income

11 1 Taxable income/loss from federal form 1120-H

12 • 1 999999999999999

13 2 Tax - multiply line 1 by 4.5% (.045) (not less than zero)

14 • 2 999999999999999

15 Enter this amount on TC-20MC, line 2.

16 Attach a copy of federal form 1120-H to this return.

17 Part 4: Unincorporated Exempt Organization or Exempt Corporation Having Unrelated Business Income

18 1 Total unrelated business taxable income/loss from federal form 990-T

19 • 1 999999999999999

20 2 Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9 or 10, if applicable

21 2 9.999999

22 3 Utah taxable income/loss - multiply line 1 by decimal on line 2

23 • 3 999999999999999

24 4 Tax - multiply line 3 by 4.5% (.045) (not less than zero)

25 • 4 999999999999999

26 Enter this amount on TC-20MC, line 2

27 Attach a copy of federal form 990-T to this return.

28

29 Part 5: One-day Target Corporation with an IRC Section 338 Election

30 1 Gain/loss on deemed sale of assets

31 • 1 999999999999999

32 2 Apportionment fraction (see instructions)

33 2 9.999999

34 3 Utah apportioned gain/loss - multiply line 1 by decimal on line 2

35 • 3 999999999999999

36 4 Utah losses carried forward from prior years (may not exceed 80% of line 3 - attach documentation)

37 • 4 999999999999999

38 5 Utah taxable gain/loss - subtract line 4 from line 3

39 • 5 999999999999999

40 6 Initial tax - multiply line 5 by 4.5% (.045) (not less than zero)

41 • 6 999999999999999

42 7 Minimum tax

43 7 100.

44 8 Tax - enter the greater of line 6 or line 7

45 • 8 999999999999999

46 Enter this amount on TC-20MC, line 2

47 Attach a copy of the federal return and IRS form 8023 to this return.

48

49

50

51

52

53

54

55

56

57

58

59

60

61

62

63

64

65

66

67

68

69

70

71

72

73

74

75

76

77

78

79

80

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
4 Schedule B - Refundable Credits
5 20545 EIN 99-9999999
6
7
8

4 TC-20MC, Sch. B
5 2025
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

8 Refundable Credits
9 Enter the two-digit code and the amount of the refundable credit.

10 Code

11 Code Amount

12
13 39 Renewable commercial energy systems
14 43 Pass-through entity withholding
15 46 Mineral production withholding tax credit
16 47 Agricultural off-highway gas/undyed diesel fuel
17 48 Farm operation hand tools

12
13 • XX 999999999999999
14
15 • XX 999999999999999
16
17 • XX 999999999999999
18
19 • XX 999999999999999
20
21 Total refundable credits - add all refundable credits
22
23
24
25
26
27

28 TC-20MC, Sch. E
29
30 1 Overpayment applied from prior year
31
32 2 Extension prepayment Date: 99/99/9999 Check no.: 99999999
33 Enter the date and amount of any extension prepayment. If paid by check, enter the check number.
34
35 3 Other prepayments (attach additional pages if necessary)
36 Enter the date and amount of any prepayment for the filing period. If paid by check, enter the check number.
37
38 a Date: 99/99/9999 Check no.: 99999999 3a 99999999999999
39
40 b Date: 99/99/9999 Check no.: 99999999 3b 99999999999999
41
42 c Date: 99/99/9999 Check no.: 99999999 3c 99999999999999
43
44 d Date: 99/99/9999 Check no.: 99999999 3d 99999999999999
45
46 Total of all prepayments - add lines 3a through 3d
47
48 4 Total prepayments - add lines 1 through 3
49 Enter here and on TC-20MC, line 7
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
Schedule J - Apportionment Schedule

4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
20563

EIN 99-9999999

TC-20, Sch. J

2025

(use with TC-20, TC-20S,
TC-20MC and TC-65)

Pg. 1 4
5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80

8 **Note:** Use this schedule only if the entity does business in Utah and one or more other states and income must be apportioned to Utah.

9 **Briefly describe the nature and location(s) of your Utah business activities:**

10 XXXXXXXXXXXXXXXXXXXXXXXXX
11 XXXXXXXXXXXXXXXXXXXXXXXXX
12 XXXXXXXXXXXXXXXXXXXXXXXXX
13 XXXXXXXXXXXXXXXXXXXXXXXXX
14 **Apportionable Income Factors**

15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
1 Property Factor

		Column A Inside Utah	Column B Inside and Outside Utah
a	Land	• 1a 999999999999999	• 999999999999999
b	Depreciable assets	• 1b 999999999999999	• 999999999999999
c	Inventory and supplies	• 1c 999999999999999	• 999999999999999
d	Rented property	• 1d 999999999999999	• 999999999999999
e	Other allowable property (see instructions)	• 1e 999999999999999	• 999999999999999
f	Total tangible property - add lines 1a through 1e	• 1f 999999999999999	• 999999999999999
2	Property factor - divide line 1f, Column A, by line 1f, Column B (to six decimal places)	• 2 9.999999	30

32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
3 Payroll Factor

a	Total wages, salaries, commissions and other compensation	• 3a 999999999999999	• 999999999999999
4	Payroll factor - divide line 3a, Column A, by line 3a, Column B (to six decimal places)	• 4 9.999999	36

38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
5 Sales Factor

a	Total sales (gross receipts less returns and allowances)	• 5a 999999999999999	40
b	Sales delivered or shipped to Utah buyers from outside Utah	• 5b 999999999999999	42
c	Sales delivered or shipped to Utah buyers from within Utah	• 5c 999999999999999	44
d	Sales shipped from Utah to the United States government	• 5d 999999999999999	46
e	Sales shipped from Utah to buyers in states where the corp. has no nexus (corporation not taxable in buyer's state)	• 5e 999999999999999	48
f	Rent and royalty income	• 5f 999999999999999	50
g	Services and other allowable sales (see instructions)	• 5g 999999999999999	53
h	Total sales (add lines 5a through 5g)	• 5h 999999999999999	55
6	Sales factor - line 5h, Column A, divided by line 5h, Column B (to six decimals)	• 6 9.999999	57

58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
Continued on page 2

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
4 Schedule J - Apportionment Schedule
5 20564 EIN 99-9999999

6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
4 TC-20, Sch. J
5 2025
6 (use with TC-20, TC-20S,
7 TC-20MC and TC-65)

8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
4 Pg. 2
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

10 ► 7 All entities - enter your NAICS code here (see instructions)

11 • 7 999999
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

13 Apportionment Fraction

14 Optional apportionment taxpayers (see instructions) complete Part 1 or Part 2.

15 Sales factor weighted taxpayers (see instructions) complete Part 2.

16 Part 1: Equally-Weighted Three Factor Formula (see instructions for those who qualify)

17 8 Total factors - add lines 2, 4 and 6

18 8 9.999999
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

24 9 Calculate the Apportionment Fraction to SIX DECIMALS

25 Divide line 8 by 3 (or the number of factors present)

26 • 9 9.999999
27
28
29
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

27 Part 2: Sales Factor Formula (see instructions for those who qualify)

28 10 Apportionment Fraction - enter the six-decimal sales factor from line 6

29 • 10 9.999999
30
31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

34 Enter the fraction from line 9 or line 10, above, as follows:

35 TC-20 filers: Enter on TC-20, Schedule A, line 12

36 TC-20S filers: Enter on TC-20S, Schedule A, line 12

37 TC-20MC filers: Enter on TC-20MC, Schedule A, where indicated

38 TC-65 filers: Enter on TC-65, Schedule A, line 15

39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80

60 61 62 63
64 65 66 67
68 69 70 71
72 73 74 75
76 77 78 79
80