

## SCHEDULE Y – BUSINESS APPORTIONMENT FORMULA

The business apportionment formula is to be used only in the absence of books and records which will disclose within reasonable accuracy that portion of the net profits which is attributable to the Marietta City Income Tax Office.

	A. Located Everywhere	B. Located In Marietta	C. Percentage (B/A)
STEP 1. Average value of real and tangible personal property Gross annual rents multiplied by 8 Total Step 1	\$ _____	\$ _____	_____ %
STEP 2. Gross Receipts from sales and work or services performed	\$ _____	\$ _____	_____ %
STEP 3. Total wages, salaries, commissions, and other compensation of all employees	\$ _____	\$ _____	_____ %
STEP 4. Total percentages	\$ _____	\$ _____	_____ %
STEP 5. AVERAGE PERCENTAGE (Divide total percentages by the number of percentages used-Enter on % line 6 on front of the return)	\$ _____	\$ _____	_____ %