

FORM **BCA 1.35**
ALLOCATION FACTOR
INTERROGATORIES
 Business Corporation Act

Secretary of State
 Department of Business Services
 501 S. Second St., Rm. 350
 Springfield, IL 62756
 217-782-6961
 www.ilsos.gov

This form acts as a supplement to form
 BCA 1.15, Statement of Correction.

_____ File # _____ Date Reviewed: _____ Approved: _____

_____ **Submit in duplicate** _____ **Type or Print clearly in black ink** _____ **Do not write above this line** _____

In accordance with the provisions of the Business Corporation Act of 1983, as amended, the Secretary of State herewith propounds the following interrogatories verifying property owned and business transacted as of the applicable date.

PART I: COMPUTATION OF PROPERTY
(Gross Assets — See Notes on Page 3)

The information below is given as of _____, _____ Month & Day Year	Line reference to Schedule L of IRS Forms 1120 & 1120S	(a) Property wherever located	(b) Property located in Illinois
Cash	1	\$ _____	\$ _____
Trade notes and accounts receivable	2a	\$ _____	\$ _____
Inventories	3	\$ _____	\$ _____
U.S. Government obligations	4	\$ _____	\$ _____
Tax-exempt securities	5	\$ _____	\$ _____
Other current assets	6	\$ _____	\$ _____
Loans to stockholders	7	\$ _____	\$ _____
Mortgage and real estate loans	8	\$ _____	\$ _____
Other investments	9	\$ _____	\$ _____
Buildings and other depreciable assets	10a	\$ _____	\$ _____
Depletable assets	11a	\$ _____	\$ _____
Land	12	\$ _____	\$ _____
Intangible assets	13a	\$ _____	\$ _____
Other assets	14	\$ _____	\$ _____
TOTAL PROPERTY (Gross Assets)		\$ _____	\$ _____

PART II: COMPUTATION OF BUSINESS TRANSACTED
(Gross receipts — see notes on page 4)

The information below is given as of <hr/> Month & Day, Year	Line reference to IRS Form 1120	Line reference to IRS Form 1120S	(c) Gross amount of business transacted everywhere	(d) Gross amount of business transacted at or from Illinois
Gross receipts, less returns	1c	1c	\$ _____	\$ _____
Dividends	4	4b (Sch. K)	\$ _____	\$ _____
Interests	5	4a (Sch. K)	\$ _____	\$ _____
Gross rents	6	3A (Sch. K) and Line 2 (form 8825)	\$ _____	\$ _____
Gross royalties	7	4c (Sch. K)	\$ _____	\$ _____
Capital gains — gross sales price	Sch. D [Line 1 col. (d)]	Sch. D [Line 1 col. (d)]	\$ _____	\$ _____
Sales of business property — gross sales price	Form 4797 [Line 2 col (d) and Line 20]	Form 4797 [Line 2 col. (d) and Line 20]	\$ _____	\$ _____
Other income	10	5	\$ _____	\$ _____
Non-taxable receipts: Tax-exempt interest or dividends	Sch. M-1 Line 7	Sch. M-1 Line 5a	\$ _____	\$ _____
Other			\$ _____	\$ _____
TOTAL GROSS RECEIPTS (Gross Amount of Business Transacted)			\$ _____	\$ _____

IMPORTANT — These interrogatories must be accompanied by a photocopy of the appropriate pages of the IRS Form 1120 or 1120S containing the line references for all lines completed above. If the corporation is included in a consolidated return, the appropriate schedules also must be provided.

The undersigned corporation has caused this statement to be signed by a duly authorized officer who affirms, under penalties of perjury, that the facts stated herein are true and correct. **All signatures must be in BLACK INK.**

Dated _____, _____
Month & Day Year Exact Name of Corporation

 Any Authorized Officer's Signature

 Name and Title (type or print)

NOTES TO COMPUTATION OF PROPERTY (Part I)

Total property means gross assets, including all real, personal, tangible and intangible property, without qualification. The value of gross assets is original cost without reduction for allowances, reserves, depreciation, etc. Total Gross Assets for this interrogatory should not equal "total assets" on Line 15 of Federal Schedule L (IRS Forms 1120 and 1120S).

1. Real and personal tangible property, including inventories, buildings, and other depreciable assets, depletable assets, land, and uninvested cash are located in Illinois if they are physically located in this State.
2. Trade notes and accounts receivable are located in Illinois if arising from Illinois sales. (See Notes (2) and (3) of Computation of Business Transacted.)
3. Invested cash, U.S. Government obligations, tax-exempt securities, loans to stock holders, mortgage and real estate loans, and other investments are located in Illinois if the notes, securities or certificates evidencing such investments are located in Illinois. If there no notes, securities or certificates evidencing such investments, such investments are located in Illinois if they are administered, managed, or controlled in Illinois.
4. Intangible property is located in Illinois if arising from the acquisition of a business located in Illinois.
5. All property not listed above, including other intangible assets, and property patents, trademarks, copyrights, prepaid expenses, and other miscellaneous assets, are located in Illinois if the property was acquired, produced or primarily used in Illinois.
6. Do not show a negative amount on this form. If the entry on the federal return shows a negative amount, insert "0" on the appropriate line of this document.

NOTES TO COMPUTATION OF BUSINESS TRANSACTED (Part II)

Total gross receipts from whatever source derived must be allocated to Illinois based on the gross amount of business transacted by the corporation at or from places of business in Illinois. Gross receipts are not reduced by the cost of goods sold. Capital gains are not reduced by basis. Total Gross Receipts should not equal "total income" on Line 11 of IRS Form 1120 or Line 6 of IRS Form 1120S.

1. Sales of tangible personal property are allocated to Illinois if the sale of the property occurs in Illinois or is shipped from an Illinois location or the contract evidencing the sale is accepted in Illinois.
2. Service income, sales, other than the sales of tangible personal property, and other receipts are allocated to Illinois if the income-producing activity is performed in Illinois is administered, managed, or controlled in Illinois.
3. Income from investments such as dividends and interest (whether taxable or non-taxable) is allocated to Illinois if such investments are administered, managed, or controlled in Illinois.
4. Dividends and interest from a subsidiary, if more than 10 percent owned, are allocated to Illinois if the subsidiary transacts business primarily at or from places of business in Illinois.
5. Gross rents are allocated to Illinois if the property being rented is located in Illinois.
6. Gross royalties from oil, mineral, or other leases are allocated to Illinois if the leased property is located in Illinois; other royalty income is allocated to Illinois if the activity giving rise to the payment of the royalty was transacted at or from locations in Illinois. (See (1) and (2) above.)
7. Gross sales prices for dispositions of real estate, property and capital assets are allocated to Illinois if the property sold was located in Illinois at the time of the sale.
8. Do not show a negative amount on this form. If the entry on the federal return shows a negative amount, insert "0" on the appropriate line of this document.