

# CD-400 MS Market-Based Sourcing Informational Report

<b>Legal Name</b> (First 35 Characters)(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) <hr/> <b>Address</b> <hr/> <b>City</b> <span style="float:right"><b>State</b> <b>Zip Code</b></span> <hr/>	<b>Federal Employer ID Number</b> <hr/> <b>Secretary of State ID</b> <hr/> <b>Primary NAICS Code</b> <hr/>
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**Part 1. Business Information** *If you answer "No" to ANY of the following questions, YOU DO NOT meet the requirements to file this report.*

1. Was the amount of apportionable income as reported on the 2014 N.C. Corporate Income Tax Return greater than ten million dollars (\$10,000,000)? (See 2014 Form CD-405, Schedule B, Line 16 or 2014 Form CD-401S, Schedule B, Line 14)  Yes  No
2. Was the apportionment factor reported on the 2014 N.C. Corporate Income Tax Return less than one hundred percent (100%)? (See 2014 Form CD-405, Schedule B, Line 17 or 2014 Form CD-401S, Schedule B, Line 15)  Yes  No
3. Was the apportionment factor as reported on the 2014 N.C. Corporate Income Tax Return based in whole or in part on the sales factor as determined under G.S. 105-130.4(l)? (See 2014 Form CD-405 or 2014 Form CD 401S, Schedule O, Line 12)  Yes  No

**Part 2. Informational Report**

	A. Original	B. Market-Based Sourcing
	Enter the amounts from your original 2014 N.C. Corporate Tax Return in Column A.	Enter the amounts as calculated using the Department's market-based sourcing guidelines in Column B.
<b>1. Sales Factor</b> <i>(See 2014 Form CD-405 or 2014 Form CD-401S, Schedule O, Line 12)</i>	1. _____ %	_____ %
<b>2. N.C. Apportionment Factor</b> <i>(See 2014 Form CD-405 or 2014 Form CD-401S, Schedule O, Line 15)</i>	2. _____ %	_____ %
<b>3. Apportionable Income</b> Enter amount from 2014 Form CD-405, Schedule B, Line 16 or 2014 Form CD-401S, Schedule B, Line 14 in Column A and Column B.	3. _____ .00	_____ .00
<b>4. Income Apportioned to N.C.</b> Multiply Line 3 by the apportionment factor listed on Line 2	4. _____ .00	_____ .00
<b>5. Income Apportioned to N.C. Using Sales Factor Only</b> Multiply Line 3 by the sales factor listed on Line 1	5. _____ .00	_____ .00
<b>6. Capital Stock, Surplus and Undivided Profits Before Apportionment</b> Enter the amount from 2014 Form CD-405 or 2014 Form CD401S, Schedule C, Line 11 in Column A and Column B.	6. _____ .00	_____ .00
<b>7. Capital Stock, Surplus and Undivided Profits After Apportionment Using N.C. Apportionment Factor</b> Multiply Line 6 by the apportionment factor listed on Line 2	7. _____ .00	_____ .00
<b>8. Capital Stock, Surplus and Undivided Profits After Apportionment Using Sales Factor Only</b> Multiply Line 6 by the sales factor listed on Line 1	8. _____ .00	_____ .00

**General Instructions**

If the corporation meets **ALL** of the requirements listed in Part 1, the corporation is required to file Form CD-400 MS **on or before April 15, 2016**. A taxpayer **may not** request an extension of time to file the report. A penalty of five thousand dollars (\$5,000) will be assessed to a taxpayer that meets the requirements to file the report and fails to file the report timely. To obtain a copy of the Department's market-based sourcing guidelines, see the Department's website at [www.dorncc.com](http://www.dorncc.com).

**Signature and Title of Officer:** \_\_\_\_\_ **Date:** \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

**Signature of Paid Preparer:** \_\_\_\_\_ **Corporate Telephone Number:** \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete. (Important: Include Area Code)

**MAIL TO: NC Department of Revenue, Income Tax Division, Corporate Section, Post Office Box 871, Raleigh, NC 27602-0871**