

Average Annual Gross Receipts Worksheet Per Section 448(c)

(Keep for your records)

2020

Name(s) as shown on return

Tax ID Number

	Column A	Column B	Column C
	1st preceding tax year	2nd preceding tax year	3rd preceding tax year
1. Annual gross receipts	\$	\$	\$
2. Plus annual gross receipts of related entities per aggregate rules	\$	\$	\$
3. Total annual gross receipts	\$	\$	\$
4. Average annual gross receipts (line 3 columns A+B+C divided by 3)	\$		