

# Average Annual Gross Receipts Worksheet Per Section 448(c)

(This page is not filed with the return. It is for your records only.)

**2021**

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)	\$ _____		