

Taxpayer Type	Standard Apportionment	Taxpayer is a member of a CNW affiliated group and an affiliate elected SSF	Taxpayer is a member of a CNW affiliated group and taxpayer elected SSF	Taxpayer elected SSF and is not a member of a CNW affiliated group	FAE 170 Apportionment Schedule	Examples
Any Type	X				Sch. N	<a href="#">#1</a>
Any Type		X			Sch170NC	<a href="#">#2</a>
Manufacturer electing SSF			X		Sch170NC, Sch. N	<a href="#">#3</a>
Manufacturer electing SSF				X	Sch. N	<a href="#">#4</a>