

Common-Size Income Statement Pattern

(% of Net Sales)

Description	% of Net Sales
Net Sales (Revenue)	100.0%
Cost of Goods Sold (COGS)	XX.X%
Gross Profit	XX.X%
Operating Expenses	XX.X%
Selling Expenses	XX.X%
Administrative Expenses	XX.X%
Operating Income	XX.X%
Other Income	XX.X%
Other Expenses	(XX.X%)
Earnings Before Interest and Tax (EBIT)	XX.X%
Interest Expense	(XX.X%)
Earnings Before Tax (EBT)	XX.X%
Income Tax	(XX.X%)
Net Income	XX.X%