

# OPERATING INCOME STATEMENT

Quarterly Template

Company Name: \_\_\_\_\_

Fiscal Year: \_\_\_\_\_

Line Item	Q1	Q2	Q3	Q4	Full Year
<strong>Operating Revenue</strong>					
Gross Revenue					
Less: Sales Returns & Allowances					
<strong>Net Revenue</strong>					
<strong>Cost of Goods Sold (COGS)</strong>					
Direct Materials					
Direct Labor					
Manufacturing Overhead					
<strong>Total Cost of Goods Sold</strong>					
<strong>Gross Profit</strong>					
<strong>Operating Expenses (OPEX)</strong>					
Research & Development (R&D)					
Sales & Marketing					
General & Administrative (G&A)					
Depreciation & Amortization					
Other Operating Expenses					
<strong>Total Operating Expenses</strong>					
<strong>Operating Income (EBIT)</strong>					