

Mississippi
MS Business Income Apportionment Schedule
2012

FEIN _____

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO NEAREST DOLLAR)
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year			
b. End of Taxable Year			
c. Total <small>(Line 1a Plus Line 1b)</small>			
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>			
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>			
f. Total <small>(Line 1d Plus Line 1e)</small>			
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			_____ %
2. PAYROLL FACTOR <small>(Line 2, Column A Divided By Line 2, Column B)</small>			_____ %
3. SALES FACTOR <small>(Line 3, Column A Divided By Line 3, Column B)</small>			_____ %

PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			Apportionment Ratio
<input type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor (From Part I, Line 3, Column C) (Enter Ratio On Form 84-122, Line 21)		_____ %
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two)</small> (Enter Ratio On Form 84-122, Line 21)		_____ %
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three)</small> (Enter Ratio On Form 84-122, Line 21)		_____ %
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required (Attach Schedule and Enter Ratio on Form 84-122, Line 21)		_____ %