



Form AA-1

Application for Section 42 Method of Apportionment

Rev. 12/00

**Massachusetts
Department of
Revenue**

For the year 20 _____ or taxable year beginning _____, 20 _____ and ending _____ 20 _____

Registration

Business code number (from U.S. return) _____ Federal Identification number _____

Name of corporation or corporate trust _____

Present address of principal office _____

Present location of principal office in Massachusetts _____

Pursuant to MGL ch. 63, s. 42 and 830 CMR 63.42.1 the corporation or corporate trust named herein makes application for permission to use section 42 alternative apportionment. An applicant seeking permission to use an alternative apportionment method must first file a return and pay the tax using the statutory method. See 830 CMR 63.42.1. **Note:** If the Commissioner does not act upon an application before the expiration of nine months from the date of filing, the application is deemed denied. The Commissioner and the applicant may agree in writing to extend the time for decision on the application.

Attach to this Application Form:

A statement of the reasons, supported by detailed facts, why the applicant believes that the allocation and apportionment provisions of MGL Ch. 63 are not reasonably adapted to approximate its Massachusetts income. The applicant must show by clear and cogent evidence that the income attributed to Massachusetts using statutory apportionment is in fact out of all appropriate proportion to the business transacted in Massachusetts or that use of statutory apportionment has led to a grossly distorted result.

A detailed description of the sought after proposed alternative apportionment method. The applicant must provide a written summary justifying the proposed alternative method, attaching sufficient documentation to justify the figures used, their origin, nature and relation to the overall result reached.

Sign Here

Under penalties of perjury, I declare that I have examined this application including accompanying materials, and to the best of my knowledge and belief, it is true, correct and complete.

Type or print name of responsible corporate officer _____

▶ _____

Signature of responsible corporate officer _____ Title _____ Date _____

Type or print paid preparer's name _____

▶ _____

Individual or firm signature of preparer _____ Address _____ Date _____

Authorized representatives or employees of the corporation to whom contents may be disclosed in discussing questions which may arise in connection with this application: Such person must submit a properly completed Power of Attorney (Form M-2848).

Name of authorized person _____ Title _____

Address _____

Note: This application must be attached to the return. The application and return must be filed together with payment in full as determined using the statutory apportionment method. Make check or money order payable to the **Commonwealth of Massachusetts**. Send the application and return to: **Massachusetts Department of Revenue, PO Box 7044, Boston, MA 02204**