Mississippi
Business Income Apportionment Schedule
2014

FEIN _____

PART I: COMPUTATION OF APPORTIONMENT FACTORS			(ROUND TO FOUR DECIMAL PLACES)
	A Total Mississippi	B Total Everywhere	C Mississippi Ratio
1 Property factor			
a Beginning of taxable year			
b End of taxable year			
c Total (line 1a plus line 1b)			
d Average net book value of assets (divide line 1c by two)			
e Rental property (enter annual rental property multiplied by eight)			
f Total (line 1d plus line 1e)			
g Mississippi property factor (line 1f, column A divided by line 1f, column B)			____ . ____ %
2 Payroll factor (line 2, column A divided by line 2, column B)			____ . ____ %
3 Sales factor (line 3, column A divided by line 3, column B)			____ . ____ %

PART II: APPLICATION OF APPORTIONMENT FACTORS (CHECK ONE)

[ ]   Retailing, renting, servicing, merchandising or wholesaling

4   Sales factor (from part I, line 3, column C)
(enter ratio on Form 83-122, line 19)   ____ . ____ %

[ ]   Manufacturers that sell principally at retail

5a   Property factor (from part I, line 1g, column C)   ____ . ____ %
5b   Payroll factor (from part I, line 2, column C)   ____ . ____ %
5c   Subtotal (line 5a plus line 5b)   ____ . ____ %
5d   Average (divide line 5c by two)   ____ . ____ %
5e   Sales factor (from part I, line 3, column C)   ____ . ____ %

5f   Total (line 5d plus Line 5e)   ____ . ____ %

5g   Weighted average (divide line 5f by two)
(enter ratio on Form 83-122, line 19)   ____ . ____ %

[ ]   Financial institutions, pipelines or manufacturers that sell principally at wholesale
(for major medical or pharmaceutical suppliers, see instructions Form 83-100)

6a   Property factor (from part I, line 1g, column C)   ____ . ____ %
6b   Payroll factor (from part I, line 2, column C)   ____ . ____ %
6c   Sales factor (from part I, line 3, column C)   ____ . ____ %

6d   Total (add lines 6a, 6b and 6c)   ____ . ____ %

6e   Average (divide line 6d by three)
(enter ratio on Form 83-122, line 19)   ____ . ____ %

[ ]   Airlines, motor carriers, express companies, telephone and telegraph companies

7   Special formula required (attach schedule and enter ratio on Form 83-122, line 19)   ____ . ____ %