

# Mississippi Business Income Apportionment Schedule 2015

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**PART I: COMPUTATION OF APPORTIONMENT FACTORS** (ROUND TO FOUR DECIMAL PLACES)

|   | A Total Mississippi | B Total Everywhere | C Mississippi Ratio |
|---|---------------------|--------------------|---------------------|
| <b>1 Property factor</b>  |                     |                    |                     |
| a Beginning of taxable year   |                     |                    |                     |
| b End of taxable year   |                     |                    |                     |
| c Total (line 1a plus line 1b)  |                     |                    |                     |
| d Average net book value of assets<br>(divide line 1c by two)                     |                     |                    |                     |
| e Rental property (enter annual rental<br>property multiplied by eight)           |                     |                    |                     |
| f Total (line 1d plus line 1e)  |                     |                    |                     |
| g Mississippi property factor (line 1f, column A<br>divided by line 1f, column B) |                     |                    | _____ . _____ %     |
| <b>2 Payroll factor</b><br>(line 2, column A divided by line 2, column B)         |                     |                    | _____ . _____ %     |
| <b>3 Sales factor</b><br>(line 3, column A divided by line 3, column B)           |                     |                    | _____ . _____ %     |

**PART II: APPLICATION OF APPORTIONMENT FACTORS (CHECK ONE)**

|  |  |                 |
|--|--|-----------------|
| Retailing, renting, servicing, merchandising or wholesaling  | <b>4</b> Sales factor (from part I, line 3, column C)<br>(enter ratio on Form 83-122, line 19) | _____ . _____ % |
| Manufacturers that sell principally at retail<br>5a Property factor (from part I, line 1g, column C) _____ . _____ %<br>5b Payroll factor (from part I, line 2, column C) _____ . _____ %<br>5c Subtotal (line 5a plus line 5b) _____ . _____ %<br>5d Average (divide line 5c by two) _____ . _____ %<br>5e Sales factor (from part I, line 3, column C) _____ . _____ %<br>5f Total (line 5d plus Line 5e) _____ . _____ %<br>5g Weighted average (divide line 5f by two)<br>(enter ratio on Form 83-122, line 19) _____ . _____ %          |  |                 |
| Financial institutions, pipelines or manufacturers that sell principally at wholesale<br>(for major medical or pharmaceutical suppliers, see instructions Form 83-100)<br>6a Property factor (from part I, line 1g, column C) _____ . _____ %<br>6b Payroll factor (from part I, line 2, column C) _____ . _____ %<br>6c Sales factor (from part I, line 3, column C) _____ . _____ %<br>6d Total (add lines 6a, 6b and 6c) _____ . _____ %<br>6e Average (divide line 6d by three)<br>(enter ratio on Form 83-122, line 19) _____ . _____ % |  |                 |
| Airlines, motor carriers, express companies, telephone and telegraph companies   | <b>7</b> Special formula required (attach schedule and enter ratio on Form 83-122, line 19)    | _____ . _____ % |