



# Form AA-1

## Application for Section 42 Method of Apportionment

Rev. 5/17

**Massachusetts**  
**Department of**  
**Revenue**

For calendar year or taxable year beginning

ending

### Registration

Business code number (from U.S. return)

Federal Identification number

Name of corporation

Present address of principal office

Present location of principal office in Massachusetts

Pursuant to MGL ch 63, § 42 and 830 CMR 63.42.1 the corporation 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.

### Enclose With 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 submitted with the return. Taxpayers filing an electronic return may submit the Form AA-1 electronically with the return filing and electronic payment. For more information on electronic filing and payment requirements see TIR 16-9. Make check or money order payable to the **Commonwealth of Massachusetts**. Send the application and return to **Massachusetts Department of Revenue, Rulings and Regulations Bureau, PO Box 9566, Boston, MA 02114**.