

# CAUTION:

This tax return must  
be filed electronically.

Paper versions of this return  
**will not** be accepted.

If you have questions about filing electronically,  
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

**Schedule F** Income Apportionment**2022**

Fill in applicable oval(s):

- ☐ Section 38 manufacturer ☐ Mutual fund service corporation reporting sales of mutual funds only  
☐ Mutual fund service corporation reporting sales of non-mutual funds ☐ Other  
☐ Change in method of calculating one or more factors from prior year (attach statement)

**BUSINESS LOCATIONS OUTSIDE OF MASSACHUSETTS**

CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**APPORTIONMENT FACTORS****1** Tangible property:

- a. Property owned (averaged) ..... ▶ Massachusetts  ▶ Worldwide   
b. Property rented (capitalized) ..... ▶ Massachusetts  ▶ Worldwide   
c. Total property owned and rented ..... Massachusetts  Worldwide   
d. Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total. .... 1d

**2** Payroll:

- a. Total payroll ..... ▶ Massachusetts  ▶ Worldwide   
b. Payroll apportionment percentage. Divide (from line 2a) Mass. total payroll by worldwide total payroll. .... 2b

**3** Sales:

- a. Tangibles (Massachusetts destination) ..... ▶ Massachusetts   
b. Tangibles (Massachusetts throwback) ..... ▶ Massachusetts  ▶ Worldwide   
c. Services (including mutual fund sales) ..... ▶ Massachusetts  ▶ Worldwide   
d. Rents and royalties ..... ▶ Massachusetts  ▶ Worldwide   
e. Other ..... ▶ Massachusetts  ▶ Worldwide   
f. Total sales ..... Massachusetts  Worldwide   
g. Sales apportionment percentage. Mutual fund corporations reporting mutual fund sales, divide (from line 3c) Massachusetts mutual fund sales by total mutual fund sales. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, divide (from line 3f) Massachusetts total sales by worldwide total sales ..... 3g

**4** Apportionment percentage. All corporations must complete this line. Section 38 manufacturers or mutual fund service corporations reporting mutual fund sales, enter the amount from line 3g. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3g x 2) plus line 1d plus line 2b ..... 4

**5** Massachusetts apportionment percentage. If the taxpayer is a Section 38 manufacturer, enter the amount from line 4 here and in Schedules E, line 20. Mutual fund service corporations for mutual fund sales, enter the amount from line 4 here and in line 20 of the Schedules E for mutual fund sales only. All other corporations including mutual fund service corporations reporting non-mutual fund sales, divide line 4 by 4, enter result here and in Schedules E, line 20 (for mutual fund service corporations, the Schedules E for non-mutual fund sales). See instructions ..... 5