

Address

Form AA-1 **Application for Section 42 Method of Apportionment**

Rev. 5/23
Massachusetts
Department of
Revenue

	• • • • • • • • • • • • • • • • • • • •	
For calendar year or taxable year beginning	and ending	g
Registration		
Business code number (from U.S. return)	Federal identification number	er
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 coapportionment. An applicant seeking permission to use an method. See 830 CMR 63.42.1. An application will not be account valid extensions.	alternative apportionment method must first file	e a return and pay the tax using the statutory
A taxpayer seeking to use an apportionment method that example, a section 38 manufacturer, as defined in MGL chactor method under MGL ch 63, § 38(I)(2).		
Note: If the Commissioner does not act upon an application The Commissioner and the applicant may agree in writing		
Enclose With This Application Form: A statement of the reasons, supported by detailed facts, w not reasonably adapted to approximate its Massachusetts Massachusetts using statutory apportionment does not fair	income. The applicant must show by clear and	cogent evidence that the income attributed to
A detailed description of the sought after proposed alternal applicant must provide a written explanation of the proposinature and relation to the overall result reached. The Committee of the c	ed alternative method, attaching sufficient docur	mentation to justify the figures used, their origin,
Sign Here Under penalties of perjury, I declare that I have examinand belief, it is true, correct and complete. Type or print name of responsible corporate officer	ned this application including accompanying	materials, and to the best of my knowledge
Type of pink hame of respondence competate conservations		
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 corporatio with this application: Such person must submit a properly		sing questions which may arise in connection
Name of authorized person	Title	

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 21-9. 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.**