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Mississippi Business Income Apportionment Schedule 2025

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)

<input type="checkbox"/> Retailing, renting, servicing, merchandising or wholesaling	4 Sales factor (from part I, line 3, column C) (enter ratio on Form 83-122, line 19)	_____ . _____ %
<input type="checkbox"/> Manufacturers that sell principally at retail <ul style="list-style-type: none"> 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)	_____ . _____ %
<input type="checkbox"/> Financial institutions, pipelines or manufacturers that sell principally at wholesale (for major medical or pharmaceutical suppliers, see instructions Form 83-100) <ul style="list-style-type: none"> 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)	_____ . _____ %
<input type="checkbox"/> Airlines, motor carriers, express companies, telephone and telegraph companies	7 Special formula required (attach schedule and enter ratio on Form 83-122, line 19)	_____ . _____ %