

# Mississippi Business Income Apportionment Schedule 2013

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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 (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)			
<b>2 Payroll factor</b> (line 2, column A divided by line 2, column B)			_____ . _____ %
<b>3 Sales factor</b> (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	<b>4</b> Sales factor (from part I, line 3, column C) (enter ratio on Form 84-122, line 21)	_____ . _____ %
<input type="checkbox"/> Manufacturers that sell principally at retail <ul style="list-style-type: none"> <li>5a Property factor (from part I, line 1g, column C) _____ . _____ %</li> <li>5b Payroll factor (from part I, line 2, column C) _____ . _____ %</li> <li>5c Subtotal (line 5a plus line 5b) _____ . _____ %</li> <li>5d Average (divide line 5c by two) _____ . _____ %</li> <li>5e Sales factor (from part I, line 3, column C) _____ . _____ %</li> <li>5f Total (line 5d plus Line 5e) _____ . _____ %</li> </ul>	<b>5g</b> Weighted average (divide line 5f by two) (enter ratio on Form 84-122, line 21)	_____ . _____ %
<input type="checkbox"/> Financial institutions, pipelines or manufacturers that sell principally at wholesale <ul style="list-style-type: none"> <li>6a Property factor (from part I, line 1g, column C) _____ . _____ %</li> <li>6b Payroll factor (from part I, line 2, column C) _____ . _____ %</li> <li>6c Sales factor (from part I, line 3, column C) _____ . _____ %</li> <li>6d Total (add lines 6a, 6b and 6c) _____ . _____ %</li> </ul>	<b>6e</b> Average (divide line 6d by three) (enter ratio on Form 84-122, line 21)	_____ . _____ %
<input type="checkbox"/> Airlines, motor carriers, express companies, telephone and telegraph companies	<b>7</b> Special formula required (attach schedule and enter ratio on Form 84-122, line 21)	_____ . _____ %

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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	9999999999	9999999999	
b End of taxable year	9999999999	9999999999	
c Total (line 1a plus line 1b)	9999999999	9999999999	
d Average net book value of assets (divide line 1c by two)	9999999999	9999999999	
e Rental property (enter annual rental property multiplied by eight)	9999999999	9999999999	
f Total (line 1d plus line 1e)	9999999999	9999999999	
g Mississippi property factor (line 1f, column A divided by line 1f, column B)			99.9999
<b>2 Payroll factor</b>			
(line 2, column A divided by line 2, column B)	9999999999	9999999999	99.9999
<b>3 Sales factor</b>			
(line 3, column A divided by line 3, column B)	9999999999	9999999999	99.9999
PART II: APPLICATION OF APPORTIONMENT FACTORS (CHECK ONE)			
<input checked="" type="checkbox"/> Retailing, renting, servicing, merchandising or wholesaling	4 Sales factor (from part I, line 3, column C) (enter ratio on Form 84-122, line 21)		99.9999
<input checked="" type="checkbox"/> Manufacturers that sell principally at retail			
5a Property factor (from part I, line 1g, column C)	99.9999		
5b Payroll factor (from part I, line 2, column C)	99.9999		
5c Subtotal (line 5a plus line 5b)	99.9999		
5d Average (divide line 5c by two)	99.9999		
5e Sales factor (from part I, line 3, column C)	99.9999		
5f Total (line 5d plus Line 5e)	99.9999		
	5g Weighted average (divide line 5f by two) (enter ratio on Form 84-122, line 21)		99.9999
<input checked="" type="checkbox"/> Financial institutions, pipelines or manufacturers that sell principally at wholesale			
6a Property factor (from part I, line 1g, column C)	99.9999		
6b Payroll factor (from part I, line 2, column C)	99.9999		
6c Sales factor (from part I, line 3, column C)	99.9999		
6d Total (add lines 6a, 6b and 6c)	99.9999		
	6e Average (divide line 6d by three) (enter ratio on Form 84-122, line 21)		99.9999
<input checked="" type="checkbox"/> Airlines, motor carriers, express companies, telephone and telegraph companies	7 Special formula required (attach schedule and enter ratio on Form 84-122, line 21)		99.9999