

**MS Mississippi
Business Income Apportionment Schedule
2012**

FEIN _____

PART I: COMPUTATION OF APPORTIONMENT FACTORS			<small>(ROUND TO NEAREST DOLLAR)</small>
	A. Total Mississippi	B. Total Everywhere	C. Mississippi Ratio
1. PROPERTY FACTOR			
a. Beginning of Taxable Year			
b. End of Taxable Year			
c. Total <small>(Line 1a Plus Line 1b)</small>			
d. Average Net Book Value of Assets <small>(Divide Line 1c By Two)</small>			
e. Rental Property <small>(Enter Annual Rental Property Multiplied By Eight)</small>			
f. Total <small>(Line 1d Plus Line 1e)</small>			
g. Mississippi Property Factor <small>(Line 1f, Column A Divided By Line 1f, Column B)</small>			
2. PAYROLL FACTOR			
<small>(Line 2, Column A Divided By Line 2, Column B)</small>			_____ %
3. SALES FACTOR			
<small>(Line 3, Column A Divided By Line 3, Column B)</small>			_____ %

PART II: APPLICATION OF APPORTIONMENT FACTORS (Check One)			Apportionment Ratio
<input type="checkbox"/> Retailing, Renting, Servicing, Merchandising or Wholesaling	4. Sales Factor <small>(From Part I, Line 3, Column C) (Enter Ratio On Form 84-122, Line 21)</small>		_____ %
<input type="checkbox"/> Manufacturers That Sell Principally At Retail	5a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 5b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 5c. Subtotal <small>(Line 5a Plus Line 5b)</small> _____ % 5d. Average <small>(Divide Line 5c By Two)</small> _____ % 5e. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 5f. Total <small>(Line 5d Plus Line 5e)</small> _____ % 5g. Weighted Average <small>(Divide Line 5f By Two) (Enter Ratio On Form 84-122, Line 21)</small>		_____ %
<input type="checkbox"/> Financial Institutions, Pipelines or Manufacturers That Sell Principally At Wholesale	6a. Property Factor <small>(From Part I, Line 1g, Column C)</small> _____ % 6b. Payroll Factor <small>(From Part I, Line 2, Column C)</small> _____ % 6c. Sales Factor <small>(From Part I, Line 3, Column C)</small> _____ % 6d. Total <small>(Add Lines 6a, 6b and 6c)</small> _____ % 6e. Average <small>(Divide Line 6d By Three) (Enter Ratio On Form 84-122, Line 21)</small>		_____ %
<input type="checkbox"/> Airlines, Motor Carriers, Express Companies, Telephone and Telegraph Companies	7. Special Formula Required <small>(Attach Schedule and Enter Ratio on Form 84-122, Line 21)</small>		_____ %