Form 83-125-09-8-1-000 (Rev. 05/09)

Mississippi
Business Income Apportionment Schedule
2009

NAME

FEIN -

PART I : COMPUTATION OF APPORTIONMENT FACTORS

Round All Amounts to the Nearest Dollar

	Column A (Mississippi)	Column B (Everywhere)
1. PROPERTY FACTOR (See Note 1)		
a. Beginning of taxable year		
b. End of taxable year		
c. Total (Lines 1a and 1b)		
d. Average net book value of assets (Line 1c divided by 2)		
e. Rental property (Annual rental multiplied by 8)		
f. Total (Lines 1d and 1e)		
2. PAYROLL FACTOR (See Note 2)		
3. SALES FACTOR (See Note 3)		

Note 1: Use net book value. Do not include general and administrative assets, transportation or mobile equipment, or assets used in the production of nonbusiness or exempt income.

Note 2: Do not include officers' salaries, general and administrative salaries, or compensation paid for the production of nonbusiness or exempt income.

Note 3: Include business income derived from interest, dividends, sale of capital assets (gain only), rents, royalties.

MISSISSIPPI RATIOS

4. Property Factor (Line 1f, Column A, divided by Line 1f, Column B) %

5. Payroll Factor (Line 2, Column A, divided by Line 2, Column B) %

6. Sales Factor (Line 3, Column A, divided by Line 3, Column B) %

PART II : APPLICATION OF APPORTIONMENT FACTORS

CHECK METHOD USED and COMPLETE APPROPRIATE LINE(S):

			Apportionment Ratio
☐ Retailing, Renting, Servicing, Merchandising or Wholesaling	7. Sales Factor (from Part I, Line 6)		%
☐ Manufacturers that Sell Principally at Retail	8a. Property Factor (from Part I, Line 4)	%	
	8b. Payroll Factor (from Part I, Line 5)	%	
	8c. Subtotal (Lines 8a and 8b)	%	
	8d. Average (Line 8c divided by two)	%	
	8e. Sales Factor (from Part I, Line 6)	%	
	8f. Total (Lines 8d and 8e)	%	
	8g. Weighted Average (Line 8f divided by two)		%
☐ Manufacturers that Sell Principally at Wholesale, Financial Institutions or Pipelines. (Financial Institutions see Sec. 27-7-24. Notes 1, 2, & 3 above do not apply.) (Pipelines use a special factor for line 3 above in lieu of a sales factor. See Title 35, Part III, Subpart 08, Chapter 06 of the Mississippi Administrative Code).	9a. Property Factor (from Part I, Line 4)	%	
	9b. Payroll Factor (from Part I, Line 5)	%	
	9c. Sales Factor (from Part I, Line 6)	%	
	9d. Total (Lines 9a, 9b, and 9c)	%	
	9e. Average (Line 9d divided by three)		%
☐ Airlines, Motor Carriers, Express Companies, and Telephone and Telegraph Companies	10. Special formulas required (See Title 35, Part III, Subpart 08, Chapter 06 of the Mississippi Administrative Code) Must Attach computation schedule and enter ratio.		%

C-Corporations: Enter Apportionment Ratio on Form 83-122, Line 9
S-Corporations: Enter Apportionment Ratio on Form 85-122, Line 12
Partnerships: Enter Apportionment Ratio on Form 86-122, Line 12