Mississippi
Business Income Apportionment Schedule
2023

841252381000

FEIN _____

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)

[ ] Retailing, renting, servicing, merchandising or wholesaling

4 Sales factor (from part I, line 3, column C) (enter ratio on Form 84-122, line 21)   _____ . _____ %

[ ] Manufacturers that sell principally at retail

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 84-122, line 21)   _____ . _____ %

[ ] Financial institutions, pipelines or manufacturers that sell principally at wholesale (for major medical or pharmaceutical suppliers, see instructions Form 84-100)

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 84-122, line 21)   _____ . _____ %

[ ] Airlines, motor carriers, express companies, telephone and telegraph companies

7 Special formula required (attach schedule and enter ratio on Form 84-122, line 21)   _____ . _____ %