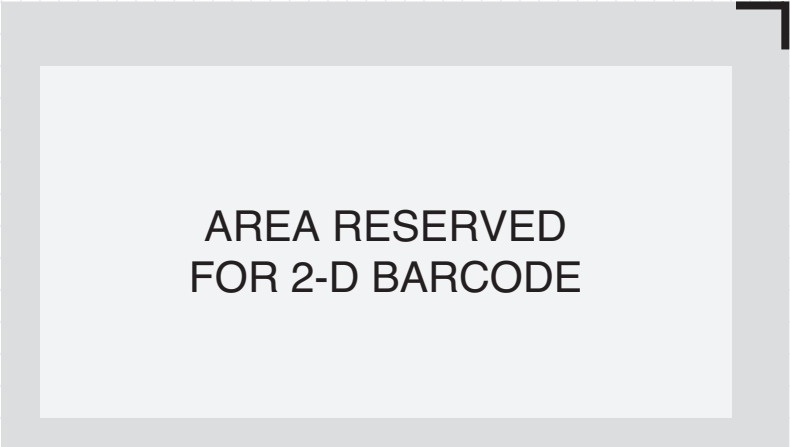




Income Apportionment

Fill in: ☒ Section 38 manufacturer
☒ Mutual fund service corporation reporting sales of mutual funds only
☒ Mutual fund service corporation reporting sales of non-mutual funds
☒ Other
☒ Change in method of calculating one or more factors from prior year

LOCATION	STATE	FACILITY TYPE	ACCEPTS ORDERS	REG. IN STATE	FILES IN STATE
CITYXXXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXXX	X	X	X
CITYXXXXXXXXXXXXXXXXXXXXXX	XX	FACILITYTYPEXXXXXXXXXXXXX	X	X	X

1.	Tangible property				
	a. Property owned	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	b. Property rented	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	c. Total property owned and rented	Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	d. Tangible property apportionment percentage			1d	X . XXXXXX
2.	Payroll				
	a. Total payroll	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	b. Payroll apportionment percentage			2b	X . XXXXXX
3.	Sales				
	a. Tangible (destination)	► Massachusetts	XXXXXXXXXXXX		
	b. Tangible (throw back)	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	c. Services	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	d. Rents and royalties	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	e. Other sales factors	► Massachusetts	XXXXXXXXXXXX	► Worldwide	XXXXXXXXXXXX
	f. Total sales factors	Massachusetts	XXXXXXXXXXXX	Worldwide	XXXXXXXXXXXX
	g. Sales apportionment percentage			3g	X . XXXXXX
4.	Apportionment percentage			4	X . XXXXXX
5.	Massachusetts apportionment percentage			5	X . XXXXXX

06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80