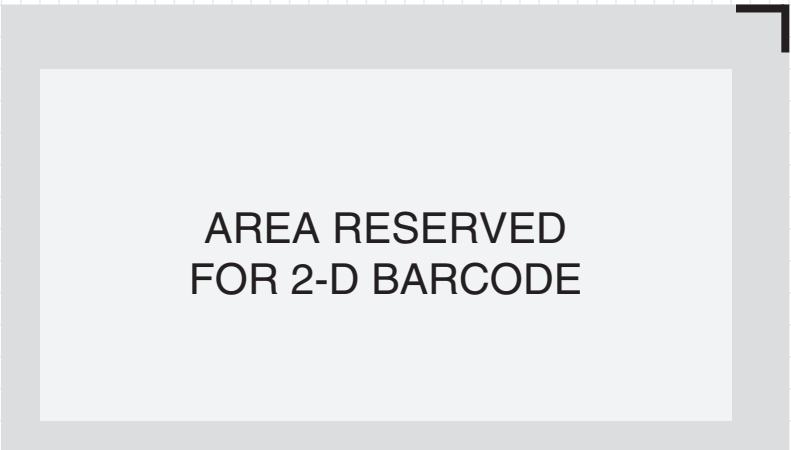




Income Apportionment

AREA RESERVED
FOR 2-D BARCODE

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

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX