

Caution:
DRAFT – DO NOT
FILE

This is an early release draft of
a 2025 Massachusetts tax
form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule F Income Apportionment**2025**Type of return filed by taxpayer: ☐ 355 ☐ 355S ☐ 355U ☐ M-990T (see instructions) Sequence: of

Fill in applicable oval(s):

- ☐ Mutual fund service corporation reporting sales of non-mutual funds ☐ Mutual fund service corporation reporting sales of mutual funds only
- ☐ Change in method of calculating one or more factors from prior year (attach statement) ☐ Sales factor is inapplicable (see instructions)

BUSINESS LOCATIONS OUTSIDE OF MASSACHUSETTS

CITY AND STATE	SPECIFY WHETHER FACTORY, SALES OFFICE, WAREHOUSE, CONSTRUCTION SITE, ETC.	ACCEPTS ORDERS	REGISTERED TO DO BUSINESS IN STATE	FILES RETURNS IN STATE
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
		<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

APPORTIONMENT FACTORS

- 1** Tangible property:
- a. Property owned (averaged) Massachusetts Worldwide
- b. Property rented (capitalized) Massachusetts Worldwide
- c. Total property owned and rented Massachusetts Worldwide
- d. Tangible property apportionment percentage. Divide (from line 1c) Massachusetts total by worldwide total. 1d
- 2** Payroll:
- a. Total payroll Massachusetts Worldwide
- b. Payroll apportionment percentage. Divide (from line 2a) Mass. total payroll by worldwide total payroll. 2b
- 3** Sales:
- a. Tangibles (Massachusetts destination) Massachusetts
- b. Tangibles (Massachusetts throwback) Massachusetts Worldwide
- c. Services (including mutual fund sales) Massachusetts Worldwide
- d. Rents and royalties Massachusetts Worldwide
- e. Other Massachusetts Worldwide
- f. Total sales Massachusetts Worldwide
- g. Sales apportionment percentage. Mutual fund corporations reporting mutual fund sales, divide (from line 3c) Massachusetts mutual fund sales by total mutual fund sales. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, divide (from line 3f) Massachusetts total sales by worldwide total sales 3g
- 4** Complete only if the sales factor is inapplicable. Divide the sum of the remaining apportionment percentages (property and/or payroll) by 2 if both the property and payroll factors are applicable (or by 1 if only one such factor is applicable) and enter the amount here. See instructions. 4
- 5** Massachusetts apportionment percentage. Enter the sales apportionment percentage from line 3g.
- If the sales factor is inapplicable enter the amount from line 4. See instructions 5