



## Schedule F Income Apportionment

	A. Principal Reporting Corporation Name	B. Corporation Name	C. Corporation Name	D. Corporation Name	E. Corporation Name
<b>Must be filed by Principal Reporting Corporation only.</b> This schedule should be completed for any member of the combined group which has income from business activities which is taxable both in Massachusetts and in any other state.					
<b>Apportionment Factors.</b> <small>Note: Corporations must complete all lines, regardless of apportionment method used.</small>	Federal I.D. No.				
<b>Check applicable box(es):</b> 1. Defense corp. electing single sales factor apportionment. 2. Sec. 38 manufacturer. 3. Mutual fund service corp. reporting mutual fund sales. 4. Mutual fund service corp. reporting non-mutual fund sales. 5. Other.	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/> 5. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/> 5. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/> 5. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/> 5. <input type="checkbox"/>	1. <input type="checkbox"/> 2. <input type="checkbox"/> 3. <input type="checkbox"/> 4. <input type="checkbox"/> 5. <input type="checkbox"/>
<b>Tangible Property</b>					
<b>1 Massachusetts:</b>					
<b>a</b> Property owned (average) ..... ▶ 1a	\$	1(a)	1(a)	1(a)	1(a)
<b>b</b> Rented property (capitalized) ..... ▶ 1b	\$	1(b)	1(b)	1(b)	1(b)
<b>c</b> Total Mass. property. <i>Add lines 1a and 1b</i> .....	\$				
<b>2 Everywhere:</b>					
<b>a</b> All property owned (average) .....	\$				
<b>b</b> All rented property (capitalized) .....	\$				
<b>c</b> Total property everywhere. <i>Add lines 2a and 2b</i> ..... ▶ 2c	\$	2(c)	2(c)	2(c)	2(c)
<b>3</b> Tangible Property Apportionment Percentage. <i>Line 1c ÷ line 2c</i> .....	3	3	3	3	3
<b>Payroll</b>					
<b>4</b> Massachusetts ..... ▶ 4	\$	4	4	4	4
<b>5</b> Everywhere ..... ▶ 5	\$	5	5	5	5
<b>6</b> Payroll Apportionment Percentage. <i>Line 4 ÷ line 5</i> .....	6	6	6	6	6
<b>Sales</b>					
<b>7</b> Massachusetts:					
<b>a</b> Tangibles ..... ▶ 7a	\$	7(a)	7(a)	7(a)	7(a)
<b>b</b> Services (including mutual fund sales) ..... ▶ 7b	\$	7(b)	7(b)	7(b)	7(b)
<b>c</b> Rents and Royalties ..... ▶ 7c	\$	7(c)	7(c)	7(c)	7(c)
<b>d</b> Other ..... ▶ 7d	\$	7(d)	7(d)	7(d)	7(d)
<b>e</b> Total Mass. sales. <i>Add lines 7a through 7d</i> .....	\$				
<b>8</b> Everywhere:					
<b>a</b> Tangibles .....	\$				
<b>b</b> Services (including mutual fund sales) .....	\$				
<b>c</b> Rents and Royalties .....	\$				
<b>d</b> Other ..... ▶ 8d	\$	8(d)	8(d)	8(d)	8(d)
<b>e</b> Total sales everywhere. <i>Add lines 8a through 8d</i> ..... ▶ 8e	\$	8(e)	8(e)	8(e)	8(e)
<b>9</b> Sales Apportionment Percentage. <i>Mutual fund service corporations reporting mutual fund sales, line 7b ÷ line 8b. All other corporations, including mutual fund service corporations reporting non-mutual fund sales, line 7e ÷ line 8e.</i> .....	9	9	9	9	9
<b>10</b> Apportionment Percentage. <i>If defense corporation electing single sales factor or a mutual fund service corporation reporting mutual fund sales, enter the amount from line 9. If Sec. 38 manufacturer, enter the total of (line 3 × .5) + (line 6 × .5) + (line 9 × 9). All other corporations, including mutual fund service corporations reporting non-mutual fund sales, enter the total of (line 3) + (line 6) + (line 9 × 2).</i> . . . 10	10	10	10	10	10
<b>11</b> Mass. Apportionment Percentage. <i>See instructions. If defense corporation electing single sales factor, enter the amount from line 10. If Sec. 38 manufacturer, line 10 ÷ 10. Mutual fund service corporations for mutual fund sales only, enter the amount from line 10. All other corporations including mutual fund service corporations reporting non-mutual fund sales, line 10 ÷ 4</i> .....	11	11	11	11	11