

Name of authorized person

Address

Form AA-1 **Application for Section 42 Method of Apportionment**

Rev. 5/23	
Massachuset	tts
Department	of

For calendar year or taxable year beginning and ending	
Registration	
Business code number (from U.S. return) Federal identification number	
Name of corporation	
Present address of principal office	, •
Present location of principal office in Massachusetts)
Pursuant to MGL ch 63, § 42 and 830 CMR 63.42.1 the corporation named herein makes application for permission to use section 42 alternative apportionment. An applicant seeking permission to use an alternative apportionment method must first file a return and pay the tax using method. See 830 CMR 63.42.1. An application will not be considered if it is received by the Commissioner after the due date of the return, account valid extensions.	the statutory
A taxpayer seeking to use an apportionment method that it is otherwise permitted to use does not need to apply for alternative apportionmexample, a section 38 manufacturer, as defined in MGL ch 63, § 38(I)(1) does not need to apply for alternative apportionment to apply the factor method under MGL ch 63, § 38(I)(2).	
Note: If the Commissioner does not act upon an application before the expiration of nine months from the date of filing, the application is of the Commissioner and the applicant may agree in writing to extend the time for decision on the application.	deemed denied.
Enclose With This Application Form: A statement of the reasons, supported by detailed facts, why the applicant believes that the allocation and apportionment provisions of MO not reasonably adapted to approximate its Massachusetts income. The applicant must show by clear and cogent evidence that the income Massachusetts using statutory apportionment does not fairly represent the extent of the applicant's business activity in Massachusetts.	
A detailed description of the sought after proposed alternative apportionment method and computation of tax applying that alternative method, attaching sufficient documentation to justify the figures us nature and relation to the overall result reached. The Commissioner may request additional information from the applicant.	
Sign Here Under penalties of perjury, I declare that I have examined this application including accompanying materials, and to the best of rand belief, it is true, correct and complete.	my knowledge
Type or print name of responsible corporate officer	
Signature of responsible corporate officer Title Date	1
Type or print paid preparer's name	
Individual or firm signature of preparer Address Date	1
Authorized representatives or employees of the corporation to whom contents may be disclosed in discussing questions which may arise	in connection
with this application: Such person must submit a properly completed Power of Attorney (Form M-2848)	in connection

Note: This application must be submitted with the return. Taxpayers filing an electronic return may submit the Form AA-1 electronically with the return filing and electronic payment. For more information on electronic filing and payment requirements see TIR 21-9. Make check or money order payable to the Commonwealth of Massachusetts. Send the application and return to: Massachusetts Department of Revenue, Rulings and Regulations Bureau, PO Box 9566, Boston, MA 02114.

Title