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Re: Definitions of Business and Non-Business Income and a Unitary Business
Task Force B: Issue 3: instant unity
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Instant Unity

The timing of unitary relationships depends on the facts and circumstances. In one hand, unity can develop gradually, over time, as management, control, common activities, and economic benefits become established. In other situations, unity can arise instantaneously as result of acquiring unambiguous ownership. For purposes of administrative convenience, a taxpayer and the tax collector can agree that the unitary relationship begins at the first day of the preceding month, or the first day of the taxable year, immediately after acquisition, or at such other time as agreed upon by the parties.