

Massachusetts' Rules

Proposed Reg 830 CMR 63.38.1

Sales of service

Pg 30	In-Person	Services that are physically provided in person by the taxpayer where the customer or the property is in the same location as the service provider
		1) Where service is received
		2) Reasonably approximated
		3) Throwout if taxpayer not taxable in state
Pg 32		Special rule for transportation and delivery
Pg 35	Other than In Person	
		To or on behalf of
Pg 36		Physical Delivery
		Where delivered
		Approximated
Pg 37	Electronic Delivery	
		Different rule for individuals and business with default to business
Pg 38		Individual – Where received
		Approximation
		Billing Address
Pg 38	Business -	Where used by customer
		Approximation
		Where managed by customer
		Place of order
		Billing address
		Safe harbor
Pg 45	Professional Services	Licensed business generally
Pg 46	Individual	

Primary residence

Billing address

Pg. 46

Business

Managed by the customer

Place of order

Billing address

Safe Harbor

Pg 47

Three special Industries

Architectural and Engineering

Physical location of property

Financial Institution

Mutual Funds