Licensing Intangibles

Themes

Use

Marketing
  Consumer
  Wholesale sales
  Presumption

Non-marketing
  Use
  Approximation
  Billing Address
  Commercial Domicile

Hierarchy
  Use
  Approximations
  Billing Address
  Throwout

States

Alabama p. 4

MTC
  Used in the state
  Marketing consumer
California pp. 20-25

Marketing Ultimate consumer

Approximation

Wholesale purchaser Population

Non-marketing Use

Approximation

Billing Address

Mixed Presumed Marketing

Iowa p. 61

Business activity

Commercial Domicile

Maine p. 64

Use

Apportioned

Gov’t greater portion of income producing

Massachusetts pp. 94-98

Use

Marketing

Consumers

Population

Wholesale

Production

Use in Mass

Commercial domicile principal place of business of licensee

Mixed

Presumption of marketing
Michigan  p.108
Use by purchaser
Apportioned
Throwout

Ohio  p. 117
Use

Oklahoma  p. 118
Throwout

Utah  pp. 122, 131
Use
Apportioned
Throwout

Washington  pp. 133, 148
Use
Apportioned
Primary use
Negotiated
Marketing
Consumer?
Non-marketing
Location of use
Mixed
Marketing presumed
Any of Use apportioned, Billing Address in state, Commercial Domicile