

Sec. 18(a) edit -

To the extent the incongruous results are attributable to the assignment of receipts of other than tangible personal property, in the case of:

[list scenarios discussed, and what to do in each case..]

- Company without receipts
 - o Use last year's factor
 - o Use property and payroll (if applicable for the state)
 - o Use something else

- Extremely short period return
 - o Use last year's factor
 - o Use property and payroll (if applicable for the state)
 - o Some other reasonable method

- Company without transactional receipts
 - o Use financial institution regs
 - o Use last year's factor

- Holding company situation (without transactional receipts)
 - o Same options as prior item