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	Greater Cost of Performance	Services-"Benefit of Service"-Statutory Language	Services-"Benefit of Service"-Regulatory Language	Intangibles-"Location of Use"-Statutory Language	Intangibles-"Location of Use"-Regulatory Language
Alabama	X				
Alaska	X				
Arizona	X				
Arkansas	n/a				
California		Cal.Rev.&Tax.Code25136(a)(1)		Cal.Rev.&Tax.Code 25136(a)(2)	
Colorado	X				
Connecticut	n/a				
Delaware	n/a				
Florida	n/a				
Georgia		GA Code Ann.48-7-31(d)(2)(A)(i): Gross receipts are in this state if the receipts are derived from customers within this state or if the receipts are otherwise attributable to this state's marketplace.	GA Comp.R.& Regs. 560-7-7-.03(5)(c): Benefit of the Service. Gross receipts are designed to measure marketplace for tp's goods and services. Customer defined as engaged in trade or business and maintains reg trade or businenss in GA or who is not engaged in a reg trade or business but whose billing address is in GA. Ratio method for numerator sales assignment. Specific industry rules. TP must expend a reasonable amount of effort to obtain marketplace info and if not available, use other reasonable method.		GA Comp.R.&Regs. 560-7-7-.03(5)(c)(viii). Definition of intangible property. Ratio method for assigning sales to the numberator. TP must expend a reasonable amount of effort to otbain marketplace info and if not available, use other reasonable method.
Hawaii	X				
Idaho	X				

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Illinois	X	ILCS 5/304(a)(3)(C-5)(iv): Services Received. Gross receipts from perf of serv provided to corp, partnership, or trust may be only attirbuted to where c, p or t has a fixed place of business. If not or where receipt is not readily determinable, then services are deemed rec'd at location of customer's office who ordered services in its reegular trade or bus. If ordring office cannot be determined, services are deemed rec'd at office of customer to which services are billed. If TP not taxable in state where services are received, sales are thrown out.			
Indiana	X				Ind.Admin.Code 3.1-1-55: Situs of intangible property is commercial domicile unless the property has acquired a business situs elsewhere. Business situs is the place at which intangible personal property is employed as capital or the place where the property is located if possession and control is localized in connection with a trade or business so that substantial use or value attaches to the property. Example is hot water heater manufacturer who obtains notes for the sales. Property has situs in IN and so interest earned is assigned to IN.

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Iowa			Iowa Admin. Code 701-54.6(422): Benefit of the Service. Ratio method for assignment to sales numerator.		
Kansas	X				
Kentucky	X				Ky. Admin. Regs. 16:270: Receipts assigned regardless of commercial domicile. Possession and control of ip is localized in connection wiuth a trade or business in KY, creating a business situs with KY so that substantial use or value attaches to ip in KY. Factors: (a) use of ip in the continuous course of the trade or business in KY (b) the permanency of the location of the ip in KY (c) independent control and mgt of the ip in KY (d) possession and control of the ip by an independent local agent for the purpose of transacting a permanent business and (e) the establishment or use of the ip in KY in sauch a manner that attaches substantial use and value of the ip to the KY trade or business.
Louisana	n/a				

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Maine		Me.Rev.Stat.Ann.5211.16-A.A: Services received. If not readily determinable, deemed rec'd at home of customer or, if business, office of customer where servcies were ordered in the regular trade or business. If ordering location cannot be determined, services are deemed to be rec'd at the customer's home or office where the services were billed. If TP not taxable in other state or if Fed Gov is purchaser, COP rule.	Code Me.R.801(18-125 CMR 801).(1): Sourced to state where services are rec'd. Nonbusiness customer: if unclear where services aree received, sale is deemed to be at home of customer. If business customer, if unclear where services were ordered in the reg course of trade or business. If ordering location cannot be determined then sale is deemed to have occured at the office to which the services were billed. If TP not taxalbe in other state or if Fed Gov is purchaser, COP rule.	ME. Rev. Stat. Ann.5211.16-A.B.	Code Me.R.801(18-125 CMR 801.(2)
Maryland			MD. Regs. Code 03.04.03.08.C.(3)©		
Massachusetts	X			Mass. Gen. L. 38(f)	Mass. Regs. Code 63.38.1(9)(d)3: Attributes sales to place of use. License of marketing intangibles: based on MA population in geographic location for use of license. License of non-marketing intangibles: based on the extent of the use in MA. Presumed use takes place at commercial domicile unless the TP or Comm can reasonable establish the location of the actual use. Licensing of mixed intangibles: look at contract; if it is unclear, presumed all marketing intangibles. Goodwill: commercial domicile of TP.

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Michigan		Mich. Comp. Laws Ann. 208.1305.		Intangible property is used in this state if purchaser uses the IP in this state or the right to the IP in the regular course of its business operations in this state.	
Minnesota		Minn. Stat. 290.191(5)(j): Identical to IL and similar to ME.		Minn. Stat. 290.191(5)(h)&(i): Nearly identical to MI.	
Mississippi			Miss. Admin. Code 35.III.8.06(d).		
Missouri	X				
Montana	X				
Nebraska	X				
Nevada	No CIT				
New Hampshire	X				
New Jersey	n/a				
New Mexico	X				
New York	n/a				
North Carolina				N.C. Gen. Stat. 105-130.4(g): Intangible Property is used in NC to the extent that it is employed in the production, fabrication, manufacturing, processing or other use in NC or to the extent that a patented product is produced in NC. If the basis of receipts does not permit allocation to states or if the accounting procedures do not reflect states of utilization,	

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North Carolina, continued				then the sale is assigned to the tp's commercial domicile. For copyrights, sales are assigned to NC to the extent that the printing or other publication originates in NC.	
North Dakota	X				
Ohio	X			Ohio Admin. Code 5703-29-17: situsing rules for CAT.: Ratio method. Physical location where purchaser ultimately uses or receives the benefit is "paramount" in determining assignment of the sale. Tax Comm will not require tps to upgrade systems as long as good faith effort to situs receipts in a reasonable, consistent and uniform method supported by tp's business records that exist at the time or reasonable time thereafter. 54 industry specific rules. See also Ohio Rev. Code Ann. 5733.05(B)(2)(c)(ii): Ultimate use is "paramount" in determination of assigning the sale.	
Oklahoma	n/a				
Oregon	X				
Pennsylvania	X				
Rhode Island	n/a				

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South Carolina	n/a				
South Dakota	n/a				
Tennessee	X				
Texas	X	Tex. Tax Code Ann. 171.103(a)	Tax. Admin. Code 3.591(e)(26)		
Utah	X	Utah Code Ann. 59-7-319			
Vermont	X				
Virginia	X				
Washington	No CIT				
West Virginia	X				
Wisconsin		Wis. Stat. 71.25(9): Benefit of Service. Ratio method for assignment to sales numerator. BOS is rec'd in WI: (a) service relates to real property located in WI (b) service relates to tangible personal property that is delivered directly or indirectly to customers in this state (c) service is provided to a person who is physically present in WI at the time the service is rec'd (d) service is provided to a person engaged in a trade or business in WI and realtes to that person's business in WI.			Wis. Admin. Code Tax 2.39(2)(cm) and Wis. Admin. Code Tax 2.39(6)(h): To determine the location of the use, (1) # of licensed sites, volume of property manufactured, produced or sold or other data reflects relative usage. (2) Purchaser or licensee's billing address or commercial domicile shall not conclusively determine that transaction occurred at the purchaser or licensee's commercial domicile. If location of the use cannot be determined under (1) and (2) then look at (3) and (4). (3) Commercial domicile of the purchaser or licensee. (4) If location of the use and commercial domicile cannot be determined, then sale will be assigned to WI if the purchaser or licensee is billed in WI.
Wyoming	No CIT				