

| Year Adopted by MTC | | | Yes | No |
|--------------------------|--|--|--|--|
| 2001 | Total Yes: 5 Total No: 8 Inapplicable: 0 No Answer: 1 | Does your state define "gross receipts?" | OR NM SD UT WA | TX AL DC MO ND FL MT KS |
| | Of previous yes answers: Yes: 3 No: 1 No answer: 1 | Is the language or policy of your provision similar to the MTC language or policy? | OR (2003) UT (2004) WA (1930s) | NM |
| 2002 | Total Yes: 1 Total No: 11 Inapplicable: 0 No Answer: 2 | Does your state have a factor presence nexus standard for business activity taxes? | WA | OR NM TX AL DC MO ND UT FL MT KS |
| | Of previous yes answers: Yes: 1 No: 0 No answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | WA (2010) | |
| 2003 | Total Yes: 9 Total No: 3 Inapplicable: 2 No answer: 0 | Does your state have reporting options for non-resident members of pass-through entities with withholding requirement? | OR NM MI AL MO ND UT MT KS | SD DC FL |
| | Of previous yes answers: Yes: 6 No: 3 No answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | OR (2005, 2010) AL (2009) MO (1993, amended 1997) ND (2005, amended effective for 2014) UT (1980s) KS (2003) | NM MI MT |
| 2003 | Total Yes: 12 Total No: 1 Inapplicable: 1 No Answer: 0 | Does your state have laws regarding federal tax adjustments reporting? | OR NM TX MI AL DC MO ND UT FL MT KS | SD |
| | Of previous yes answers: Yes: 5 No: 6 No answer: 1 | Is the language or policy of your provision similar to the MTC language or policy? | OR (ORS 314.380: 1957; 1963; 1985; 1989; 1997; 1999; 2001; ORS 314.410: 1957; 1959; 1963; 1969; 1971; 1977; 1983; 1985; 1993; 1997; 1999; 2001; 2005; 2007) AL (2000) MO (1972) MT (not given) KS (1989) | NM TX DC ND UT FL |
| 2003 | Total Yes: 9 Total No: 2 Inapplicable: 1 No Answer: 2 | Does your state define "Business Income?" | OR NM AL DC MO ND UT MT KS | FL WA |
| | Of previous yes answers: Yes: 6 No: 3 No answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | OR (2003) AL (2003) DC (2011) MO (1967) UT (2008) MT (not given) KS (2007) | ND |
| 2004 | Total Yes: 9 Total No: 3 Inapplicable: 1 No Answer: 1 | Does your state define "Unitary Business?" | OR NM TX DC MO ND UT MT KS | AL SD FL WA |
| | Of previous yes answers: Yes: 4 No: 3 (KS and MO have definitions that are based on case law) No answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | OR (2007) DC (2011) UT (2008) MT (not given) | NM TX ND |
| 2006; revised 2011 | Total Yes: 6 Total No: 6 Inapplicable: 1 No Answer: 1 | Does your state require combined reporting? | TX DC ND UT MT KS | NM AL SD MO FL WA |
| | Of previous Yes answers: Yes: 2 No: 4 No Answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | DC (not given) MT (not given) | TX ND UT KS |

| Year Adopted by MTC | | | Yes | No |
|---------------------|--|--|----------------------------|--|
| 2006 | Total Yes: 3 Total No: 9 Inapplicable: 1 No Answer: 1 | Does your state require disclosure of reportable transactions? | OR AL UT | NM SD DC MO ND FL MT KS WA |
| | Of previous Yes answers: Yes: 0 No: 3 No Answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | | OR AL UT |
| 2007 | Total Yes: 5 Total No: 7 Inapplicable: 1 No Answer: 1 | Does your state take into account income producing activity performed "on behalf of" the taxpayer in determining sales factor numerator sourcing for receipts from transactions other than sales of tangible personal property? | OR NM AL DC WA | SD MO ND UT FL MT KS |
| | Of previous Yes answers: Yes: 1 No: 3 No Answer: 1 | Is the language or policy of your provision similar to the MTC language or policy? | DC (not given) | OR NM AL WA |
| 2008 | Total Yes: 3 Total No: 9 Inapplicable: 1 No Answer: 1 | Does your state have a special rule for telecommunications and ancillary service providers' apportionment? | UT MT KS | OR NM AL SD DC MO ND FL WA |
| | Of previous Yes answers: Yes: 1 No: 2 No Answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | MT (not given) | UT KS |
| 2008 | Total Yes: 3 Total No: 7 Inapplicable: 1 No Answer: 1 <i>OR and UT have unrelated provisions that have the same effect</i> | Does your state disallow the dividend paid deduction for captive REITs? | AL DC ND | NM SD MO FL MT KS WA |
| | Of previous Yes answers: Yes: 2 <i>DC has no applicable language but follows the MTC guidelines.</i> No Answer: 0 | Is the language or policy of your provision similar to the MTC language or policy? | AL (2005) ND (2008) | |