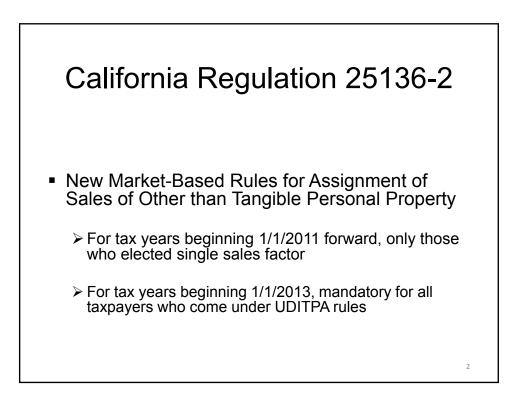
Multistate Tax Commission Uniformity Committee Meeting March 8, 2017

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Main Issues

- Sales from services
 - To the extent the benefit of the service was received in CA
- Sales from intangible property
 - \succ To the extent the property was used in CA

Sales from Services to Individuals

- Billing address -- safe harbor rule for taxpayers
- Reasonable approximation

Sales from Services to Business Entities

- Contract with customer or taxpayer's books and records
- Reasonable approximation
- The place from where the customer placed the order
- Customer's billing address

Intangible Property Complete Transfer of All Property Rights

- Contract with customer or taxpayer's books and records
- Reasonable approximation
- Customer's billing address

