Multistate Business Income Tax

Allocation and Apportionment > Combined Reporting Groups >

Joyce v. Finnigan

State	Joyce v. Finnigan[1]	State	Joyce v. Finnigan[1]
Arizona	Finnigan	Alaska	Joyce
California	Finnigan	Colorado	Joyce
Connecticut	Finnigan	District of Columbia	Joyce
Indiana	Finnigan	Hawaii	Joyce
Kansas	Finnigan	Idaho	Joyce
Maine	Finnigan	Illinois	Joyce
Massachusetts	Finnigan	Mississippi	Joyce
Michigan	Finnigan	Nebraska	Joyce
Minnesota	Finnigan	New Hampshire	Joyce
Montana	Finnigan	New Mexico	Joyce
New York	Finnigan	North Dakota	Joyce
Ohio	Finnigan	Texas	Joyce
Rhode Island	Finnigan	Vermont	Joyce
South Carolina	Finnigan	Virginia	Joyce
Utah	Finnigan	West Virginia	Joyce
Wisconsin	Finnigan		

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1. In states that follow the *Joyce* rule, which is also followed in the Multistate Tax Commission (MTC) Model Combined Reporting statute, each member of a combined unitary report is treated as a separate taxpayer and sales of out-of-state members are included in the numerator of the sales factor only if the selling member has nexus in the state. Under the *Finnigan* , the unitary group as a whole is considered to be the taxpayer and sales of out-of-state members are included in the numerator even if the selling member lacks nexus with the taxing jurisdiction.