

## Sale Intangibles

### Themes

Use Common Rule

Definition?

Geographic recognized

Taxpayer or Customer ?

Year of sale

Apportioned

Throwout

Special Industry or Situation

### States

Alabama

p. 4

MTC

Geographic

Royalty

Throwout

California

pp. 12 19-20

Use

Contract

Taxpayer's records

Stock tangible 50%+ payroll\property

Intangible 50%+ sales

Approximated

Billing Address of purchaser

Illinois pp. 42-43  
Use year of sale  
    Apportioned  
        Patent produced in state  
        Copyright printing or publication  
        Trademarks Commercial domicile of purchaser  
    Throwout

Iowa p. 62  
Extent of use in the state in year of sale  
Commercial domicile

Maine p.64  
Extent of use in the state

Massachusetts p. 94, 99-102  
Geographic  
Similar to license  
Throwout

Minnesota p. 108  
Use by purchaser  
    Apportioned  
    Throwout

Nebraska p. 111  
Use by purchaser  
    Apportioned  
    Billing Address

Ohio p. 117

Use or right to use

Apportioned

Utah p. 131

Use

Wisconsin p. 155

Any of Use by purchaser apportioned, commercial domicile of purchaser, billing address