Multistate Tax Commissin - Uniformity Committee - Sec. 17 Regulation Project - Master List of Receipts Sourcing Rule

| Market - where service is delivered - | State | Services | Regulations | Intangibles | Regulations |
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| Alaska COP - 43.19.010.Art.IV.17.(b) hybred approach - part COP/part benefit received - [Ariz. Rev. Stat. Ann. Arizona Arizona | | Market - where service is delivered - | | | |
| hybred approach - part COP/part benefit received - [Ariz. Rev. Stat. Ann. Arizona \$43-1147(E)(2). Arkansas COP - ACA \$26-51-717 Reg. 1.26-51-717 COP - ACA \$26-51-717 Reg. 1.26-51 Arkansas COP - ACA \$26-51-717 Reg. 1.26-51-717 On the extent the property is used in the state. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Cd. \$25136(a)(2). Colorado or from the performance of purely personal services, if the income-producing activity is performed in in state of use - to CO if CO is domicile) - sec. 39-22-303.5 Colorado Colorado - Sec. 39-22-303.5 Expression of time spent - Sec. 12-property based on location of management or control Sec. 12-District of Columbia COP - D.C. Code, \$47-1810(g)(3)(B) District of Columbia COP - D.C. Code, \$47-1810(g)(3)(B) Florida COP - Haw. Rev. Stat. \$235-37(2) Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. \$235-37(2) Idaho COP - IC §63-3027r(2) Market - where the service is received - printing/publication occurs; trademarks a 55 ILCS 5/304(a)(3)(B-I), 35 ILCS Arkansas COP - Sec. 12-printing/publication occurs; trademarks and other-commercial domicile of | Alabama | Ala. Code § 40-27-1(IV)(17) | | Roughly the MTC model | |
| Arizona \$43-1147(E)(2). Arkansas COP - ACA §26-51-717 Reg. 1.26-51-717 COP - ACA §26-51-717 Reg. 1.26-51 Arkansas COP - ACA §26-51-717 Reg. 1.26-51-717 COP - ACA §26-51-717 Reg. 1.26-51 In the case of marketable securities, sales are in California if the customer is in California if the customer is in California (a §25136(b) Cd. §25136(a)(2). Colorado or from the performance of purely personal services, if the incomproducing activity is performed in state of use - to CO if CO is domicile) - producing activity is performed in in state of use - to CO if CO is domicile) - Sec. 39-22-303.5 based on use and sale of intangible property based on location of management or control Sec. 12- Connecticut 218(c)(3) management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks a 55 lLCS 5/304(a)(3)(8-l), 35 lLCS Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | Alaska | COP - 43.19.010.Art IV.17.(b) | | COP - 43.19.010.Art.IV.17.(b) | |
| Arizona §43-1147(E)(2). COP - §43-1147.(A).(2) Arkansas COP - ACA §26-51-717 Reg. 1.26-51-717 COP - ACA §26-51-717 Reg. 1.26-51 To the extent the property is used in the state. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Colorado or from the performance of purely personal services, if the income-producing activity is performed in copyright royalties - use (or if not taxable producing activity is performed in state of use - to CO if CO is domicile) - Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Connecticut 218(c)(3) Sec. 39-22-303.5 District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) Producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks 35 ILCS \$5/304(a)(3)(B-1), 35 ILCS | | hybred approach - part COP/part | | | |
| Arkansas COP - ACA §26-51-717 Reg. 1.26-51-717 COP - ACA §26-51-717 Reg. 1.26-51-717 To the extent the property is used in the state. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Colorado or from the performance of purely personal services, if the income-producing activity is performed in producing activity is performed in state of use - to CO if CO is domicile) - Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Proportional time spent - Sec. 12- Connecticut 218(c)(3) COP - D.C. Code, §47-1810(g)(3)(B) Producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - Market - whe | | benefit received - [Ariz. Rev. Stat. Ann. | | | |
| To the extent the property is used in the state. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Colorado or from the performance of sale of intangibles - domicile/patent and purely personal services, if the income-producing activity is performed in in state of use - to C0 if C0 is domicile) - Sec. 39-22-303.5 Sec. 39-22-303.5 Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Sec. 39-22-303.5 based on use and sale of intangible proportional time spent - Sec. 12-property based on location of management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaiii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks 35 ILCS 5/304(a)(3)(B-1), 35 ILCS and other-commercial domicile of | Arizona | §43-1147(E)(2). | | COP - §43-1147.(A).(2) | |
| State. In the case of marketable securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Cd. §25136(a)(2). Colorado or from the performance of purely personal services, if the income-producing activity is performed in proportional time spent - Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Connecticut 218(c)(3) management or control Sec. 12-property based on location of management or control Sec. 12- Connecticut Columbia COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks and other-commercial domicile of | Arkansas | COP - ACA §26-51-717 | Reg. 1.26-51-717 | | Reg. 1.26-51-717 |
| Securities, sales are in California if the customer is in California. Rev. & Tax. California 25136(b) Cd. \$25136(a)(2). Colorado or from the performance of purely personal services, if the income-producing activity is performed in in state of use - to C0 if C0 is domicile) - Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Enc. 39-22-303.5 Connecticut Proportional time spent - Sec. 12-property based on location of management or control Sec. 12-management or control Sec. 12-producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) Market - where the service is received - Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | | | | | |
| Market - benefit received - Tax Code § California 25136(b) Colorado or from the performance of purely personal services, if the income-producing activity is performed in in state of use - to CO if CO is domicile) - Colorado Colorado - Sec. 39-22-303.5 Colorado Colorado - Sec. 39-22-303.5 Colorado Colorado - Sec. 39-22-303.5 Experimental or control Sec. 12- Connecticut Connecticut Colorado C | | | | | |
| California 25136(b) Cd. §25136(a)(2). Colorado or from the performance of purely personal services, if the income-producing activity is performed in in state of use - to CO if CO is domicile) - Sec. 39-22-303.5 Sec. 39-22-303.5 Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Sec. 39-22-303.5 Proportional time spent - Sec. 12-property based on location of management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) Market - where the service is received - Market - where the service is received - Printing/publication occurs; trademarks and other-commercial domicile of | | Maybet hangit received Tay Code S | | | |
| Colorado or from the performance of purely personal services, if the income-producing activity is performed in in state of use - to CO if CO is domicile) - Sec. 39-22-303.5 Colorado Colorado Sec. 39-22-303.5 Sec. 39-22-303.5 based on use and sale of intangible property based on location of management or control Sec. 12- Connecticut 218(c)(3) management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | California | _ | | | |
| purely personal services, if the income- producing activity is performed in Colorado Colorado Sec. 39-22-303.5 Colorado Sec. 39-22-303.5 Endoughout time spent - Sec. 12- Connecticut 218(c)(3) District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) Florida COP Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) Market - where the service is received - Market - commercial domicile of property based on use - to CO if CO if CO is domicile) - Sec. 39-22-303.5 based on use and sale of intangible property based on location of Proportional time spent - Sec. 12- COP - D.C. Code, §47-1810(g)(3)(B) producting activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent- - then based on use. Admin. Code Ann. COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks 35 ILCS 5/304(a)(3)(B-1), 35 ILCS and other-commercial domicile of | Camornia | | | | |
| producing activity is performed in in state of use - to CO if CO is domicile) - Colorado Colorado Sec. 39-22-303.5 Proportional time spent - Sec. 12- Connecticut 218(c)(3) management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - 35 ILCS 5/304(a)(3)(B-1), 35 ILCS and other-commercial domicile of | | • | | , <u>, , , , , , , , , , , , , , , , , , </u> | |
| Colorado Colorado Sec. 39-22-303.5 Based on use and sale of intangible Proportional time spent - Sec. 12- Connecticut 218(c)(3) District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) Producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - 35 ILCS 5/304{a}(3)(B-1), 35 ILCS and other-commercial domicile of | | · · · · · · · · · · · · · · · · · · · | | | |
| based on use and sale of intangible Proportional time spent - Sec. 12- Connecticut 218(c)(3) District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent- then based on use. Admin. Code Ann. Georgia 48-7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - 35 ILCS 5/304{a)(3)(B-1), 35 ILCS} has and other-commercial domicile of | Colorado | | | | |
| Proportional time spent - Sec. 12- Connecticut 218(c)(3) management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | C0101 uu 0 | | | | |
| Connecticut 218(c)(3) management or control Sec. 12- District of Columbia COP - D.C. Code, §47-1810(g)(3)(B) COP - D.C. Code, §47-1810(g)(3)(B) producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent- Florida COP - then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | | Proportional time spent - Sec. 12- | | | |
| producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | Connecticut | | | | |
| producing activity takes place or, if the receipts are from sale or licensing of the use of a trade name, trademark, or patent-then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | District of Columbia | | | | |
| use of a trade name, trademark, or patentthen based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - 35 ILCS 5/304{a)(3)(B-1), 35 ILCS and other-commercial domicile of | | | | producing activity takes place or, if the | |
| Florida COP -then based on use. Admin. Code Ann. Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | | | | receipts are from sale or licensing of the | |
| Georgia 48-7-31 7-31 Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks 35 ILCS 5/304{a)(3)(B-l), 35 ILCS and other-commercial domicile of | | | | use of a trade name, trademark, or patent | - |
| Hawaii COP - Haw. Rev. Stat. §235-37(2) COP - Haw. Rev. Stat. §235-37(2) Idaho COP - IC §63-3027r(2) COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks and other-commercial domicile of | Florida | COP | | -then based on use. Admin. Code Ann. | |
| Idaho COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - 35 ILCS 5/304{a)(3)(B-l), 35 ILCS COP - IC §63-3027r(2) the production, manufacturing, etc. occurs; copyright-where printing/publication occurs; trademarks and other-commercial domicile of | Georgia | 48-7-31 | | 7-31 | |
| the production, manufacturing, etc. occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks 35 ILCS 5/304{a)(3)(B-l), 35 ILCS and other-commercial domicile of | Hawaii | COP - Haw. Rev. Stat. §235-37(2) | | COP - Haw. Rev. Stat. §235-37(2) | |
| occurs; copyright-where Market - where the service is received - printing/publication occurs; trademarks 35 ILCS 5/304{a)(3)(B-l), 35 ILCS and other-commercial domicile of | Idaho | COP - IC §63-3027r(2) | | COP - IC §63-3027r(2) | |
| Market - where the service is received - printing/publication occurs; trademarks 35 ILCS 5/304{a)(3)(B-l), 35 ILCS and other-commercial domicile of | | | | the production, manufacturing, etc. | |
| 35 ILCS 5/304{a)(3)(B-l), 35 ILCS and other-commercial domicile of | | | | | |
| | | | | | |
| Illinois 5/304{a)(3)(C-5)(iv) purchaser - ILCSChapter 35 | | | | | |
| | Illinois | 5/304{a)(3)(C-5)(iv) | | purchaser - ILCSChapter 35 | |

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|---------------|-------------------------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | derived from sources within state if | |
| Indiana | COP - IC 6-3-2-2(f) | | receipts ae attributable to state, IC 6-3-2-2(e) | |
| mulana | | | | |
| T | 54.2(3), Iowa Admin. Code r. 701 | | extent an integral part of business activity occuring regularly in state. IAC | |
| Iowa | 54.6(1) | VAD 02 12 100 | activity occurring regularly in state. IAC | |
| Kansas | COP - KSA §79-3287 | KAR 92-12-100 | | |
| Kentucky | COP - KRS §120(8)(c)(3) | 103 KAR 16:270 §3(6) | | TP commercial domicile in state; intangible has KY business situs, 103 KAR 16:270 §3(4); possession and control so that substantial use or value attaches to property, 103 KAR 16:270(4) |
| Louisiana | | | | |
| | | | Attributed to state if used in state; if used | |
| Maine | Market - where the service is received - Stat. Ann., tit. 36, § 5211.16 | | in more than one state, apportioned. MSRA §5211(16-A)(B) | |
| | | | | Reg. |
| Maryland | Market - where customer is located - Reg. 03.04.03.08.C(3)(c) | | Receipts based on average of payroll and property factors. | .03.04.03.08(C)(3) (d) |
| Massachusetts | Market - delivered to location within commonwealth - 63 G.L. §38(f)(3) | | If and to exent property is used in commonwealth - 63 G.L. §38(f)(3) | |
| Michigan | Market - Benefit received - §2 08.1305(2); Mich. Compo L. § 20853 | | If property used in state. MCL §206.665 (1)(c)-(e) | |
| Minnesota | Market - where the service is received - Stat. Ann. § 290.191(5) | | Rental, lease, license sales if in state. Minn. Stats. §290.191(5)(h)-(i) | |
| | | Miss Reg. 35.III.8.06.402.09.3. | Receipts from services or activities conducted in the state MCA §27-7- | |
| Mississippi | COP | d | 23(c)(3)(B) | |

| Missouri | СОР | 12 CSR 10-2.07(55) | СОР | 12 CSR 10- 2.07(55) |
|----------------|--------------------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| Montana | COP - MCA 15-31-311(2) | | COP - MCA 15-31-311(2) | |
| | Market - derived from buyer within | | | |
| Nebraska | state - R.S. §77-273414(3) | | Market - 77-2734.14(2) | |
| Nevada | N/A | N/A | N/A | N/A |
| New Hampshire | COP - R.S.A. 77-E:4.I.(c)(3) | | COP - R.S.A. 77-E:4.I.(c)(3) | |
| New Jersey | Performance - Stat. Ann. § 54:IOA-6(B)(4) | | Royalties from trademarks used in state deemed located in state, NJAC 18:7-8.11; business/taxable situs is domicile of owner or creditor, NJAC 18:7-8.12 | |
| New Mexico | COP- N.M.S.A. §7-4-18.A | | COP - NM.S.A. §7-4-18.A | |
| New York | Market - where customer is located §210-A, Tax Law | | Includible if made in NY or through sales office in NY | Reg §4-4.6 |
| North Carolina | Receipts from services in this state, N.C.G.S. 105-130.4(l)(3)(c) | | Receipts received from sources in the state, N.C.G.S. 105-130.4(l)(3)(b) | |
| North Dakota | СОР | NDAC §81-03-09- 31.4.a(2) | СОР | NDAC §81-03-09- 31.4.a.(2) |
| Ohio | Market - Benefit received - Rev. Code Ann. § 5733.05(B)(2)(c) | | Receipts based on amount of use of property in state, Rev. Code Ann. §5733.05(B)(2)(c)(ii) | |
| Oklahoma | Market - where customer is located - Admin. Code §710:50-17-71(1)(A)(ii) | | | |
| Oregon | COP - 29 ORS §314.665(4) Market - location where received; if | | COP - 29 ORS §314.665(4) | |
| D 1 | in/out state, based on percentage of service received in state 72 P.S. | | COD 72 BC \$7404(2)2(-)(47) | |
| Pennsylvania | 7401(3)2.(a)(16.1)©(I) Proportional time spent - R.I. Gen. L. § | | COP - 72 PS §7401(3)2(a)(17) Receipts based on if property ih state, RI | |
| Rhode Island | 44-11-14(a)(2) | | Gen. Laws 44-11-14(b)(1)(vi) | |

| South Carolina | Proportional time spent - Code Ann. § 12-6-2280(C)(2) | | Interest/gains/losses not connected with TP's business (and not held for sale to customers re gains/losses) allocated to state of principal place of business or domicile if individual. SC Code, 12-6-2220(1),(5) | |
|------------------------|--------------------------------------------------------------------------|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|
| South Dakota | Unknown | | Unknown | |
| Tennessee | COP - TCA §67-4-2012(i) | | COP - TCA §67-4-2012(i) | |
| Texas | Proportional COP Market - Benefit received - Code Ann. § 59-7-319(3)(a) | 34 TAC §3.557(e)(33) | Revenue from royalty, trademark, franchise, license included to extent used in state; sales apportioned based on location of payor. Receipts if used in state; if in/out, percentage of use in state. UAC §59-7-319(a),(b) | 34 TAC §591(e)(21)(a)(i)- (iii),(b) |
| Vermont | Proportional COP | Reg. §1.5833(d) | COP - 32 VSA §5833(a)(3) | |
| Virginia Washington | COP - §58.1-416(2) Market | 23 VAC 01-120- 230(A) | COP - §581-416(2) | 23 VAC 10-120- 230(A) |
| West Virginia | COP - W. Va. Code §11-24-7(e)(12) | Reg. §110-24- 7.7(h) | COP - W.Va. Code §11-24-7(e)(12) | Reg. §110-24- 7.7(h) |

License - purchaser or licensee uses in operation of trade or business in state, if more than one state, gross receipts divided proportionaly; 2) purchaser or licensee billed in state; p/l is domiciled in state, Wisc. Stats. §71.25(9)(dj). Sales purchaser uses in regular course of business operations or for personal use (if p uses in more than one state, sales divided proportionately, §71.25(9)(dk). 3) Use of computer software - software p/l uses at a state location in regular course of business operations, for personal use or if user is individual domiciled in state; use in more than one state proportionately divided. §71.25(9)(df)

Wisconsin Market - Benefit received - . Stat. Ann. §
7125(9)(d)-(h)
Wyoming N/A N/A

N/A N/A