

Services – Destination States

Common Themes

Separately Treated Type of Service

Location of real and tangible property

Professional Services

Special Industries – Maybe be dealt with already by Section 18 regs

Type of Customer

Individual

Business

Establishing Hierarchy of Assignment Rules

Individual States per MTC document

Alabama

Delivered

pp 5-7

Individual

Direct Personal Service - Where received

Not personal services – Billing Address

Approximation

Third Party Business Enterprise

Connected to physical location – apportion if relates to several

Commercial Domicile

Address on Secy of State filing

Approximation

Delivery of tangible medium does not control

Illinois Received p 51

Business Enterprise

Fixed place of business

Billing Address

Throwout

Maine Received p. 64

Individual Home

Business

Ordered

Billing Address

Maryland Delivered pp. 66-68

Individual

Domicile of customer

Business Enterprise

Domiciled

Real Property

Situs of property

Massachusetts Delivered pp. 71, 74, 79-94

Business Entity

Market

Approximation

Throwout

In-Person

Location

Third Party

Physical deliver

Approximation

Electronic

Individual

Location

Business

Receipt and apportioned

Professional Services

Individual

Primary Residence

Billing Address

Business

Managed

Place of Order

Billing Address

Location of Property takes priority

Minnesota

Received

p. 109

Business

Fixed Place

Ordered

Billing Address

Nebraska

Derived

pp. 110-111

Real Property – Situs

Tangible personal – Situs

Individual – Physical presence

Business

Related to business in state

Apportioned

New York Location of Customer? pp. 114-115

 Hierarchy of Assignment

 Benefit Received

 Delivery

 Prior year apportionment

 Current year apportionment

Oklahoma Location of Customer p. 118

 Business

 Regular place of business

 Billing Address

Pennsylvania Delivered p. 120

 Individual

 Billing Address

 Business

 Ordered

 Billing Address