

## STATE APPORTIONMENT OF CORPORATE INCOME

(Formulas for tax year 2011 -- as of January 1, 2011)

ALABAMA *	3 Factor	NEBRASKA	Sales
ALASKA *	3 Factor	NEVADA	No State Income Tax
ARIZONA *	Double wtd Sales/80% Sales, 10% Property & 10% Payroll	NEW HAMPSHIRE	Double wtd Sales
ARKANSAS *	Double wtd Sales	NEW JERSEY	Double wtd Sales
CALIFORNIA *	Sales/Double wtd Sales (1)	NEW MEXICO *	3 Factor/Double wtd. Sales
COLORADO *	Sales	NEW YORK	Sales
CONNECTICUT	Double wtd Sales/Sales	NORTH CAROLINA *	Double wtd Sales
DELAWARE	3 Factor	NORTH DAKOTA *	3 Factor
FLORIDA	Double wtd Sales	OHIO	Triple Weighted Sales (4)
GEORGIA	Sales	OKLAHOMA	3 Factor
HAWAII *	3 Factor	OREGON	Sales
IDAHO *	Double wtd Sales	PENNSYLVANIA	90% Sales, 5% Property & 5% Payroll
ILLINOIS *	Sales	RHODE ISLAND	3 Factor
INDIANA	Sales	SOUTH CAROLINA	Double wtd Sales/Sales (5)
IOWA	Sales	SOUTH DAKOTA	No State Income Tax
KANSAS *	3 Factor/Sales	TENNESSEE	Double wtd Sales
KENTUCKY *	Double wtd Sales	TEXAS	Sales
LOUISIANA	Sales	UTAH	3 Factor/Double wtd Sales
MAINE *	Sales	VERMONT	Double wtd Sales
MARYLAND	Sales/Double wtd Sales	VIRGINIA	Double wtd Sales
MASSACHUSETTS	Double wtd Sales	WASHINGTON	No State Income Tax
MICHIGAN	Sales	WEST VIRGINIA *	Double wtd Sales
MINNESOTA	90% Sales, 5% Property, & 5% Payroll (2)	WISCONSIN *	Sales
MISSISSIPPI	Sales/Other (3)	WYOMING	No State Income Tax
MISSOURI *	3 Factor/Sales	DIST. OF COLUMBIA	3 Factor
MONTANA *	3 Factor		

Source: Compiled by FTA from state sources.

### Notes:

The formulas listed are for general manufacturing businesses. Some industries have a special formula different from the one shown.

\* State has adopted substantial portions of the UDITPA (Uniform Division of Income Tax Purposes Act).

Slash (/) separating two formulas indicates taxpayer option or specified by state rules.

3 Factor = sales, property, and payroll equally weighted.

Double wtd Sales = 3 factors with sales double-weighted

Sales = single sales factor

(1) Beginning with the 2011 tax year, California taxpayers may elect to use a single sales factor.

(2) Minnesota is phasing in a single sales factor which will reach 100% in 2014.

(3) Mississippi provides different apportionment formulas based on specific type of business. A single sales factor formula is required if no specific business formula is specified.

(4) Formula for franchise tax shown. Department publishes specific rules for situs of receipts under the CAT tax.

(5) Taxpayers are allowed only 80% of the reduced taxes from a single sales factor.