

CORPORATE INCOME TAX

Tax Year Beginning on
or after

Apportionment Statute Changes

01/01/2006	The equally weighted three-factor formula may be used or an election may be made to double weight the sales factor on Schedule J for apportionment of business income. The election, if made, is irrevocable and remains in effect for five years.
01/01/2009	Market Sourcing of Revenue from Performance of Services by Multi-State Taxpayers changed from Cost of Performance.
01/01/2010	Double-weighted Sales Factor Election is no longer irrevocable for five years. The election may be made on a year-by-year election.
01/01/2011	Sales Factor Weighted Taxpayers must weight sales factor by 4. Denominator will be 6. Non Sales Factor Weighted Taxpayers may use the equally weighted three-factor formula or elect to double weight sales.
01/01/2012	Sales Factor Weighted Taxpayers must weight sales factor by 10. Denominator will be 12. Non Sales Factor Weighted Taxpayers may use the equally weighted three-factor formula or elect to double weight sales.
01/01/2013	Sales Factor Weighted Taxpayers must use only sales factor to apportion income. Non Sales Factor Weighted Taxpayers may use the equally weighted three-factor formula or elect to double weight sales.

NAICS Codes that do not qualify as Sales Factor Weighted Taxpayers

Code	Industry
21	Mining
31-33	Manufacturing
48-49	Transportation and Wharehousing
51	Information, except NAICS subsector 519, Other Information Services
52	Finance and Insurance