

Sales Factor--Sourcing of Services

State	Sourcing Rule	Type of Mkt-Based Rule
AK	Cost of performance	
AL	Market-based	
AR	Cost of performance/proportionate method	
AZ	Cost of performance	
CA	Market-based	
CO	Market-based	
CT	Market-based	Services located in state
DC	Market-based	
DE	Cost of performance/proportionate method	
FL	Cost of performance	
GA	Market-based	
HI	Cost of performance	
IA	Market-based	
ID	Cost of performance	
IL	Market-based	
IN	Cost of performance	
KS	Cost of performance	
KY	Market-based	
LA	Market-based	
MA	Market-based	Services delivered
MD	Market-based	
ME	Market-based	Services received
MI	Market-based	
MN	Market-based	
MO	Market-based (as of 2020)	
MS	Cost of performance	
MT	Market-based	
NC	Cost of performance	
ND	Cost of performance	
NE	Market-based	
NH	Cost of performance	N/A
NJ	Market-based	
NM	Cost of performance	
NV	N/A	
NY	Market-based	
OH	N/A	
OK	Market-based	
OR	Market-based	
PA	Market-based	

RI	Market-based	Benefit received
SC	Cost of performance	
SD	N/A	
TN	Market-based	
TX	Other	
UT	Market-based	
VA	Cost of performance	
VT	Cost of performance	N/A
WA	N/A	
WI	Market-based	
WV	Cost of performance	
WY	N/A	

Source: Thomson Reuters Checkpoint