

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Alaska	Cost of performance. In Alaska, receipts from services are sourced based on the cost of performance. [Alaska Admin. Code tit. 15, § 19.301(b)(1).] BNA-CITN AK 6.5.3.1.	Cost of performance sourcing. In Alaska, receipts from intangibles are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.4.1.	Cost of performance sourcing. In Alaska, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.4.2.	Cost of performance sourcing. In Alaska, receipts from production intangibles are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.4.3.	Cost of performance sourcing. In Alaska, receipts from marketing intangibles are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.4.4.	Cost of performance sourcing. In Alaska, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.5.1.	Cost of performance sourcing. In Alaska, other business receipts are sourced based on the cost of performance. [Alaska Stat. § 43.19.010, Art. IV, § 17.] BNA-CITN AK 6.5.5.2.
Alabama	Market-based sourcing. In Alabama, receipts from services are sourced based on the location of the taxpayer's market for the service. [Ala. Admin. Code r. 810- 27-1-.17(1).] BNA-CITN AL 6.5.3.1.	Market-based sourcing. In Alabama, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ala. Code § 40-27-1, Art. IV, § 17(a)(4).] BNA-CITN AL 6.5.4.1.	Place of use sourcing. In Alabama, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [Ala. Code § 40-27-1, Art. IV, § 17(a)(4).] BNA-CITN AL 6.5.4.2.	Place of use sourcing. In Alabama, receipts from production intangibles are sourced based on where the intangibles are used. [Ala. Code § 40-27-1, Art. IV, § 17(a)(4).] BNA-CITN AL 6.5.4.3.	Place of use sourcing. In Alabama, receipts from marketing intangibles are sourced based on where the intangibles are used. [Ala. Code § 40-27-1, Art. IV, § 17(a)(4).] BNA-CITN AL 6.5.4.4.	No guidance. Alabama does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN AL 6.5.5.1.	No guidance. Alabama does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN AL 6.5.5.2.
Arkansas	Place of performance sourcing. In Arkansas, receipts from services are sourced based on the place the services are performed. [Ark. Regs. 1.26-51-717.] BNA-CITN AR 6.5.3.1.	Place of performance sourcing. In Arkansas, receipts from intangibles are sourced based on the place the services are performed. [Ark. Regs. 1.26-51-717.] BNA-CITN AR 6.5.4.1.	Place of performance sourcing. In Arkansas, receipts from gains from the sale of intangible property are sourced based on the place the services are performed. [Ark. Regs. 1.26-51-717.] BNA-CITN AR 6.5.4.2.	Place of performance sourcing. In Arkansas, receipts from production intangibles are sourced based on the place the services are performed. [Ark. Code Ann. § 26-51-717.] BNA-CITN AR 6.5.4.3.	Place of performance sourcing. In Arkansas, receipts from marketing intangibles are sourced based on the place the services are performed. [Ark. Code Ann. § 26-51-717.] BNA-CITN AR 6.5.4.4.	No guidance. Arkansas does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Ark. Code Ann. § 26-51-717.] BNA-CITN AR 6.5.5.1.	Place of performance sourcing. In Arkansas, other business receipts are sourced based on the place the services are performed. [Ark. Code Ann. § 26-51-717.] BNA-CITN AR 6.5.5.2.
Arizona	Costs of performance. In Arizona, receipts from services are sourced based on the cost of performance. Ariz. Rev. Stat. Ann. § 43-1147; Ariz. Admin. Code 15-2D-806. BNA-CITN AZ 6.5.3.1.	Cost of performance sourcing. In Arizona, receipts from intangibles are sourced based on the cost of performance. Ariz. Rev. Stat. Ann. § 43-1147; Ariz. Admin. Code 15-2D-806. BNA-CITN AZ 6.5.4.1.	Cost of performance sourcing. In Arizona, receipts from gains from the sale of intangible property are sourced based on the cost of performance. Ariz. Rev. Stat. Ann. § 43-1147; Ariz. Admin. Code 15-2D-806. BNA-CITN AZ 6.5.4.2.	Cost of performance sourcing. In Arizona, receipts from production intangibles are sourced based on the cost of performance. Ariz. Rev. Stat. Ann. § 43-1147; Ariz. Admin. Code 15-2D-806. BNA-CITN AZ 6.5.4.3.	Cost of performance sourcing. In Arizona, receipts from marketing intangibles are sourced based on the cost of performance. Ariz. Rev. Stat. Ann. § 43-1147; Ariz. Admin. Code 15-2D-806. BNA-CITN AZ 6.5.4.4.	No guidance. Arizona does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN AZ 6.5.5.1.	No guidance. Arizona does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN AZ 6.5.5.2.
California	Market-based sourcing. In California, receipts from services are sourced based on the location of the taxpayer's market for the service. [Cal. Rev. & Tax. Code § 25136; Cal. Rev. & Tax. Code § 25136(b)(1); Cal. Code Regs. tit. 18, § 25136.] BNA-CITN CA 6.5.3.1.	Place of use sourcing. In California, receipts from intangibles are sourced based on where the intangibles are used. [Cal. Rev. & Tax. Code § 25136(b)(1); Cal. Code Regs. tit. 18, § 25136-2(d).] BNA-CITN CA 6.5.4.1.	Place of use sourcing. In California, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [Cal. Code Regs. tit. 18, § 25136-2(b)(3).] BNA-CITN CA 6.5.4.2.	Place of use sourcing. In California, receipts from production intangibles are sourced based on where the intangibles are used. [Cal. Code Regs. tit. 18, § 25136-2(b)(4)(B).] BNA-CITN CA 6.5.4.3.	Market-based sourcing. In California, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Cal. Code Regs. tit. 18, § 25136-2(d)(2)(A)(1).] BNA-CITN CA 6.5.4.4.	No guidance. California does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN CA 6.5.5.1.	No guidance. California does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN CA 6.5.5.2.
Colorado	Market-based sourcing. In Colorado, receipts from services are sourced based on the location of the taxpayer's market for the service. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.3.1.	Market-based sourcing. In Colorado, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.4.1.	Market-based sourcing. In Colorado, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.4.2.	Market-based sourcing. In Colorado, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.4.3.	Market-based sourcing. In Colorado, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.4.4.	Market-based sourcing. In Colorado, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.5.1.	Market-based sourcing. In Colorado, other business receipts are sourced based on the location of the taxpayer's market for the service. [Colo. Rev. Stat. § 39-22-303.6(6).] BNA-CITN CO 6.5.5.2.

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Connecticut	Market-based sourcing. In Connecticut, receipts from services are sourced based on the location of the taxpayer's market for the service. [Conn. Gen. Stat. § 12-218(b)(2).] BNA-CITN CT 6.5.3.1.	Place of use sourcing. In Connecticut, receipts from intangibles are sourced based on where the intangibles are used. [Conn. Gen. Stat. § 12-218(b)(4).] BNA-CITN CT 6.5.4.1.	Excluded. In Connecticut, receipts from gains from the sale of intangible property are excluded from the numerator of the sales factor. [Conn. Gen. Stat. § 12-218(b)(6).] BNA-CITN CT 6.5.4.2.	Place of use sourcing. In Connecticut, receipts from production intangibles are sourced based on where the intangibles are used. [Conn. Gen. Stat. § 12-218(b)(4).] BNA-CITN CT 6.5.4.3.	Place of use sourcing. In Connecticut, receipts from marketing intangibles are sourced based on where the intangibles are used. [Conn. Gen. Stat. § 12-218(b)(4).] BNA-CITN CT 6.5.4.4.	No guidance. Connecticut does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Conn. Gen. Stat. § 12-218.] BNA-CITN CT 6.5.5.1.	Market-based sourcing. In Connecticut, other business receipts are sourced based on the location of the taxpayer's market for the service. [Conn. Gen. Stat. § 12-218(b)(7).] BNA-CITN CT 6.5.5.2.
District of Columbia	Market-based sourcing. In the District of Columbia, receipts from services are sourced based on the location of the taxpayer's market for the service. [D.C. Code Ann. § 47-1810.02(g)(3)(A)(iii).] BNA-CITN DC 6.5.3.1.	Market-based sourcing. In the District of Columbia, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [D.C. Code Ann. § 47-1810.02(g)(3)(A)(iv).] BNA-CITN DC 6.5.4.1.	Market-based sourcing. In the District of Columbia, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [D.C. Code Ann. § 47-1810.02(g)(3)(A)(iv).] BNA-CITN DC 6.5.4.2.	Market-based sourcing. In the District of Columbia, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [D.C. Code Ann. § 47-1810.02(g).] BNA-CITN DC 6.5.4.3.	Market-based sourcing. In the District of Columbia, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [D.C. Code Ann. § 47-1810.02(g).] BNA-CITN DC 6.5.4.4.	No guidance. The District of Columbia does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [D.C. Code Ann. § 47-1810.02(g).] BNA-CITN DC 6.5.5.1.	No guidance. The District of Columbia does not provide guidance on rules for sourcing receipts from other business receipts. [D.C. Code Ann. § 47-1810.02(g).] BNA-CITN DC 6.5.5.2.
Delaware	Place of performance sourcing. In Delaware, receipts from services are sourced based on the place the services are performed. [Del. Code Ann. § 1903(b)(6)(c).] BNA-CITN DE 6.5.3.1.	No guidance. Delaware does not provide guidance on rules for sourcing receipts from intangibles. [Del. Code Ann. § 1903(b)(2).] BNA-CITN DE 6.5.4.1.	No guidance. Delaware does not provide guidance on rules for sourcing receipts from gains from the sale of intangible property. [Del. Code Ann. § 1903.] BNA-CITN DE 6.5.4.2.	No guidance. Delaware does not provide guidance on rules for sourcing receipts from production intangibles. [Del. Code Ann. tit. 30, § 1903(b)(2).] BNA-CITN DE 6.5.4.3.	No guidance. Delaware does not provide guidance on rules for sourcing receipts from marketing intangibles. [Del. Code Ann. tit. 30, § 1903(b)(2).] BNA-CITN DE 6.5.4.4.	No guidance. Delaware does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Del. Code Ann. tit. 30, § 1903(b)(6)(b.3).] BNA-CITN DE 6.5.5.1.	Place of performance sourcing. In Delaware, other business receipts are sourced based on the place the services are performed. [Del. Code Ann. tit. 30, § 1903(b)(6)(b.3).] BNA-CITN DE 6.5.5.2.
Florida	Cost of performance sourcing. In Florida, receipts from services are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(e).] BNA-CITN FL 6.5.3.1.	Cost of performance sourcing. In Florida, receipts from intangibles are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(f)(1).] BNA-CITN FL 6.5.4.1.	Cost of performance sourcing. In Florida, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(e).] BNA-CITN FL 6.5.4.2.	Cost of performance sourcing. In Florida, receipts from production intangibles are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(f)(1).] BNA-CITN FL 6.5.4.3.	Cost of performance sourcing. In Florida, receipts from marketing intangibles are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(f)(1).] BNA-CITN FL 6.5.4.4.	No guidance. Florida does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(f)(1).] BNA-CITN FL 6.5.5.1.	Cost of performance sourcing. In Florida, other business receipts are sourced based on the cost of performance. [Fla. Admin. Code Ann. r. 12C-1.0155(2)(e).] BNA-CITN FL 6.5.5.2.
Georgia	Market-based sourcing. In Georgia, receipts from services are sourced based on the location of the taxpayer's market for the service. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6).] BNA-CITN GA 6.5.3.1.	Market-based sourcing. In Georgia, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(viii).] BNA-CITN GA 6.5.4.1.	Market-based sourcing. In Georgia, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(viii).] BNA-CITN GA 6.5.4.2.	Market-based sourcing. In Georgia, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(viii).] BNA-CITN GA 6.5.4.3.	Market-based sourcing. In Georgia, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(viii).] BNA-CITN GA 6.5.4.4.	No guidance. Georgia does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(viii).] BNA-CITN GA 6.5.5.1.	Market-based sourcing. In Georgia, other business receipts are sourced based on the location of the taxpayer's market for the service. [Ga. Comp. R. &Regs. r. 560-7-7-.03(5)(c)(6)(i).] BNA-CITN GA 6.5.5.2.
Hawaii	Cost of performance sourcing. In Hawaii, receipts from services are sourced based on the cost of performance. [Haw. Rev. Stat. § 235-37.] BNA-CITN HI 6.5.3.1.	Cost of performance sourcing. In Hawaii, receipts from intangibles are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.4.1.	Cost of performance sourcing. In Hawaii, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.4.2.	Cost of performance sourcing. In Hawaii, receipts from production intangibles are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.4.3.	Cost of performance sourcing. In Hawaii, receipts from marketing intangibles are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.4.4.	Cost of performance sourcing. In Hawaii, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.5.1.	Cost of performance sourcing. In Hawaii, other business receipts are sourced based on the cost of performance. [Haw. Regs. § 18-235-37-01.] BNA-CITN HI 6.5.5.2.

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Iowa	Market-based sourcing. In Iowa, receipts from services are sourced based on the location of the taxpayer's market for the service. [Iowa Admin. Code r. 701-54.6(1).] BNA-CITN IA 6.5.3.1.	Place of use sourcing. In Iowa, receipts from intangibles are sourced based on where the intangibles are used. [Iowa Admin. Code r. 701-54.2(3).] BNA-CITN IA 6.5.4.1.	Place of use sourcing. In Iowa, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [Iowa Admin. Code r. 701-54.2(3).] BNA-CITN IA 6.5.4.2.	Place of use sourcing. In Iowa, receipts from production intangibles are sourced based on where the intangibles are used. [Iowa Admin. Code r. 701-54.2(3).] BNA-CITN IA 6.5.4.3.	Place of use sourcing. In Iowa, receipts from marketing intangibles are sourced based on where the intangibles are used. [Iowa Admin. Code r. 701-54.2(3).] BNA-CITN IA 6.5.4.4.	No guidance. Iowa does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN IA 6.5.5.1.	No guidance. Iowa does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN IA 6.5.5.2.
Idaho	Cost of performance sourcing. In Idaho, receipts from services are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.3.1.	Cost of performance sourcing. In Idaho, receipts from intangibles are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.4.1.	Cost of performance sourcing. In Idaho, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.4.2.	Cost of performance sourcing. In Idaho, receipts from production intangibles are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.4.3.	Cost of performance sourcing. In Idaho, receipts from marketing intangibles are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.4.4.	Cost of performance sourcing. In Idaho, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.5.1.	Cost of performance sourcing. In Idaho, other business receipts are sourced based on the cost of performance. [Idaho Code § 63-3027(r).] BNA-CITN ID 6.5.5.2.
Illinois	Market-based sourcing. In Illinois, receipts from services are sourced based on the location of the taxpayer's market for the service. [35 ILCS 5/304(a)(3)(C-5)(iv).] BNA-CITN IL 6.5.3.1.	Place of use sourcing. In Illinois, receipts from intangibles are sourced based on where the intangibles are used. [35 ILCS 5/304(a)(3)(B-1)(ii)(I).] BNA-CITN IL 6.5.4.1.	Place of use sourcing. In Illinois, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [35 ILCS 5/304(a)(3)(B-1)(ii)(I).] BNA-CITN IL 6.5.4.2.	Place of use sourcing. In Illinois, receipts from production intangibles are sourced based on where the intangibles are used. [35 ILCS 5/304(a)(3)(B-1)(ii)(I).] BNA-CITN IL 6.5.4.3.	Place of use sourcing. In Illinois, receipts from marketing intangibles are sourced based on where the intangibles are used. [35 ILCS 5/304(a)(3)(B-1)(ii)(I).] BNA-CITN IL 6.5.4.4.	Market-based sourcing. In Illinois, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [35 ILCS 5/304(a)(3)(C-5)(iv).] BNA-CITN IL 6.5.5.1.	No guidance. Illinois does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN IL 6.5.5.2.
Indiana	Cost of performance sourcing. In Indiana, receipts from services are sourced based on the cost of performance. [Ind. Admin. Code tit. 45, r. 3.1-1-55.] BNA-CITN IN 6.5.3.1.	Cost of performance sourcing. In Indiana, receipts from intangibles are sourced based on the cost of performance. [Ind. Admin. Code tit. 45, r. 3.1-1-55.] BNA-CITN IN 6.5.4.1.	Market-based sourcing. In Indiana, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Ind. Admin. Code tit. 45, r. 3.1-1-55.] BNA-CITN IN 6.5.4.2.	Market-based sourcing. In Indiana, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ind. Code Ann. § 6-3-2-2(f); Ind. Admin. Code tit. 45, r. 3.1-1-55.] BNA-CITN IN 6.5.4.3.	Market-based sourcing. In Indiana, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ind. Code Ann. § 6-3-2-2(f); Ind. Admin. Code tit. 45, r. 3.1-1-55.] BNA-CITN IN 6.5.4.4.	Market-based sourcing. In Indiana, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [Indiana Letter of Findings 02-20130359 (Nov. 26, 2014).] BNA-CITN IN 6.5.5.1.	No guidance. Indiana does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN IN 6.5.5.2.
Kansas	Cost of performance sourcing. In Kansas, receipts from services are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.3.1.	Cost of performance sourcing. In Kansas, receipts from intangibles are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.4.1.	Cost of performance sourcing. In Kansas, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.4.2.	Cost of performance sourcing. In Kansas, receipts from production intangibles are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.4.3.	Cost of performance sourcing. In Kansas, receipts from marketing intangibles are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.4.4.	Cost of performance sourcing. In Kansas, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.5.1.	Cost of performance sourcing. In Kansas, other business receipts are sourced based on the cost of performance. [Kan. Stat. Ann. § 79-3287.] BNA-CITN KS 6.5.5.2.
Kentucky	Market-based sourcing. In Kentucky, receipts from services are sourced based on the location of the taxpayer's market for the service. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(3).] BNA-CITN KY 6.5.3.1.	Market-based sourcing. In Kentucky, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(4).] BNA-CITN KY 6.5.4.1.	Market-based sourcing. In Kentucky, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(4).] BNA-CITN KY 6.5.4.2.	Market-based sourcing. In Kentucky, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(4).] BNA-CITN KY 6.5.4.3.	Market-based sourcing. In Kentucky, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(4).] BNA-CITN KY 6.5.4.4.	Market-based sourcing. In Kentucky, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the intangibles. [Ky. Rev. Stat. Ann. § 141.120(11)(a)(4).] BNA-CITN KY 6.5.5.1.	No guidance. Kentucky does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN KY 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Louisiana	Market-based sourcing. In Louisiana, receipts from services are sourced based on the location of the taxpayer's market for the service. [La. Rev. Stat. Ann. § 47:287.95(L)(1)(c).] BNA-CITN LA 6.5.3.1.	Market-based sourcing. In Louisiana, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [La. Rev. Stat. Ann. § 47:287.95(L)(1)(d).] BNA-CITN LA 6.5.4.1.	Market-based sourcing. In Louisiana, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [La. Rev. Stat. Ann. § 47:287.95(L)(1)(d).] BNA-CITN LA 6.5.4.2.	Market-based sourcing. In Louisiana, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [La. Rev. Stat. Ann. § 47:287.95(L)(1)(d).] BNA-CITN LA 6.5.4.3.	Market-based sourcing. In Louisiana, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [La. Rev. Stat. Ann. § 47:287.95(L)(1)(d).] BNA-CITN LA 6.5.4.4.	Place of use sourcing. In Louisiana, receipts from cloud computing and digital transactions are sourced based on where the intangibles are used. [La. Rev. Stat. Ann. § 47:287.9(A)(3), (B).] BNA-CITN LA 6.5.5.1.	Market-based sourcing. In Louisiana, other business receipts are sourced based on the location of the taxpayer's market for the service. [La. Admin. Code tit. 61, § 1134(D)(3)(a).] BNA-CITN LA 6.5.5.2.
Massachusetts	Market-based sourcing. In Massachusetts, receipts from services are sourced based on the location of the taxpayer's market for the service. [Mass. Gen. L. ch. 63, § 38(f).] BNA-CITN MA 6.5.3.1.	Market-based sourcing. In Massachusetts, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mass. Gen. L. ch. 63, § 38(f).] BNA-CITN MA 6.5.4.1.	Market-based sourcing. In Massachusetts, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Mass. Gen. L. ch. 63, § 38(f).] BNA-CITN MA 6.5.4.2.	Market-based sourcing. In Massachusetts, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mass. Gen. L. ch. 63, § 38(f).] BNA-CITN MA 6.5.4.3.	Market-based sourcing. In Massachusetts, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mass. Gen. L. ch. 63, § 38(f).] BNA-CITN MA 6.5.4.4.	Market-based sourcing. In Massachusetts, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [Mass. Regs. Code tit. 830, § 63.38.1(9)(d)(4)(c)(ii).] BNA-CITN MA 6.5.5.1.	Other. In Massachusetts, other business receipts are sourced based on specific rules. [Mass. Regs. Code tit. 830, § 63.38.1(9)(d)(4)(d)(iii)(A).] BNA-CITN MA 6.5.5.2.
Maryland	Market-based sourcing. In Maryland, receipts from services are sourced based on the location of the taxpayer's market for the service. [Md. Regs. Code § 03.04.03.08(C)(3)(c).] BNA-CITN MD 6.5.3.1.	Other. In Maryland, receipts from intangibles are sourced based on other factors. [Md. Regs. Code § 03.04.03.08(C)(3)(d).] BNA-CITN MD 6.5.4.1.	Other. In Maryland, receipts from gains from the sale of intangible property are sourced based on other factors. [Md. Regs. Code § 03.04.03.08(C)(3)(d).] BNA-CITN MD 6.5.4.2.	Other. In Maryland, receipts from production intangibles are sourced based on other factors. [Md. Regs. Code § 03.04.03.08(C)(3)(d).] BNA-CITN MD 6.5.4.3.	Other. In Maryland, receipts from marketing intangibles are sourced based on other factors. [Md. Regs. Code § 03.04.03.08(C)(3)(d).] BNA-CITN MD 6.5.4.4.	No guidance. Maryland does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Md. Regs. Code § 03.04.03.08(C)(3)(h).] BNA-CITN MD 6.5.5.1.	Place of performance sourcing. In Maryland, other business receipts are sourced based on the place the services are performed. [Md. Regs. Code § 03.04.03.08(C)(3)(h).] BNA-CITN MD 6.5.5.2.
Maine	Market-based sourcing. In Maine, receipts from services are sourced based on the location of the taxpayer's market for the service. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(A).] BNA-CITN ME 6.5.3.1.	Market-based sourcing. In Maine, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(B).] BNA-CITN ME 6.5.4.1.	Market-based sourcing. In Maine, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(B).] BNA-CITN ME 6.5.4.2.	Market-based sourcing. In Maine, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(B).] BNA-CITN ME 6.5.4.3.	Market-based sourcing. In Maine, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(B).] BNA-CITN ME 6.5.4.4.	No guidance. Maine does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(A).] BNA-CITN ME 6.5.5.1.	Market-based sourcing. In Maine, other business receipts are sourced based on the location of the taxpayer's market for the service. [Me. Rev. Stat. Ann. tit. 36, § 5211(16-A)(A).] BNA-CITN ME 6.5.5.2.
Michigan	Market-based sourcing. In Michigan, receipts from services are sourced based on the location of the taxpayer's market for the service. [Mich. Comp. Laws § 206.665(2)(a).] BNA-CITN MI 6.5.3.1.	Place of use sourcing. In Michigan, receipts from intangibles are sourced based on where the intangibles are used. [Mich. Comp. Laws § 206.665(1)(e); Mich. Comp. Laws § 206.669.] BNA-CITN MI 6.5.4.1.	Place of use sourcing. In Michigan, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [Mich. Comp. Laws § 206.665(1)(e); Mich. Comp. Laws § 206.669.] BNA-CITN MI 6.5.4.2.	Place of use sourcing. In Michigan, receipts from production intangibles are sourced based on where the intangibles are used. [Mich. Comp. Laws § 206.665(1)(e); Mich. Comp. Laws § 206.669.] BNA-CITN MI 6.5.4.3.	Place of use sourcing. In Michigan, receipts from marketing intangibles are sourced based on where the intangibles are used. [Mich. Comp. Laws § 206.665(1)(e); Mich. Comp. Laws § 206.669.] BNA-CITN MI 6.5.4.4.	No guidance. Michigan does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN MI 6.5.5.1.	Where benefit is received. In Michigan, other business receipts are sourced based on where the benefit is received. [Mich. Comp. Laws § 206.669.] BNA-CITN MI 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Minnesota	Market-based sourcing. In Minnesota, receipts from services are sourced based on the location of the taxpayer's market for the service. [Minn. Stat. § 290.191(5)(j).] BNA-CITN MN 6.5.3.1.	Market-based sourcing. In Minnesota, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Minn. Stat. § 290.191(5)(h).] BNA-CITN MN 6.5.4.1.	Market-based sourcing. In Minnesota, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Minn. Stat. § 290.191(5)(h).] BNA-CITN MN 6.5.4.2.	Market-based sourcing. In Minnesota, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Minn. Stat. § 290.191(5)(i).] BNA-CITN MN 6.5.4.3.	Market-based sourcing. In Minnesota, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Minn. Stat. § 290.191(5)(h).] BNA-CITN MN 6.5.4.4.	No guidance. Minnesota does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN MN 6.5.5.1.	No guidance. Minnesota does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN MN 6.5.5.2.
Missouri	Market-based sourcing. In Missouri, receipts from services are sourced based on the location of the taxpayer's market for the service. [Mo. Rev. Stat. § 143.451.2(3)(e)(c).] BNA-CITN MO 6.5.3.1.	Market-based sourcing. In Missouri, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mo. Rev. Stat. § 143.451.2(3)(d)(i).] BNA-CITN MO 6.5.4.1.	Market-based sourcing. In Missouri, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Mo. Rev. Stat. § 143.451.2(3)(d)(ii).] BNA-CITN MO 6.5.4.2.	Market-based sourcing. In Missouri, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mo. Rev. Stat. § 143.451.2(3)(d)(i).] BNA-CITN MO 6.5.4.3.	Market-based sourcing. In Missouri, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Mo. Rev. Stat. § 143.451.2(3)(d)(i).] BNA-CITN MO 6.5.4.4.	No guidance. Missouri does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN MO 6.5.5.1.	No guidance. Missouri does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN MO 6.5.5.2.
Mississippi	Place of performance sourcing. In Mississippi, receipts from services are sourced based on the place the services are performed. [Miss. Regs. § 35.III.08.06.402.09(3)(f).] BNA-CITN MS 6.5.3.1.	Place of use sourcing. In Mississippi, receipts from intangibles are sourced based on where the intangibles are used. [Miss. Regs. § 35.III.08.06.402.09(3)(d).] BNA-CITN MS 6.5.4.1.	Place of use sourcing. In Mississippi, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [Miss. Regs. § 35.III.08.06.402.09(3)(d).] BNA-CITN MS 6.5.4.2.	Place of use sourcing. In Mississippi, receipts from production intangibles are sourced based on where the intangibles are used. [Miss. Regs. § 35.III.08.06.402.09(3)(d).] BNA-CITN MS 6.5.4.3.	Place of use sourcing. In Mississippi, receipts from marketing intangibles are sourced based on where the intangibles are used. [Miss. Regs. § 35.III.08.06.402.09(3)(d).] BNA-CITN MS 6.5.4.4.	No guidance. Mississippi does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN MS 6.5.5.1.	No guidance. Mississippi does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN MS 6.5.5.2.
Montana	Market-based sourcing. In Montana, receipts from services are sourced based on the taxpayer's market for the service. [Mont. Admin. R. 42.26.248.] BNA-CITN MT 6.5.3.1.	Market-based sourcing. In Montana, receipts from intangibles are sourced based on the location of the taxpayer's market. [Mont. Code Ann. § 15-1-601, Article IV(17), as added by 2017 Mont. H.B. 511, effective Jan. 1, 2018.] BNA-CITN MT 6.5.4.1.	Market-based sourcing. In Montana, receipts from gains from the sale of intangible property are sourced based on where the intangible is used. [Mont. Admin. R. 42.26.250.] BNA-CITN MT 6.5.4.2.	Market-based sourcing. In Montana, receipts from production intangibles are sourced based on where the intangible is used. [Mont. Admin. R. 42.26.249(3).] BNA-CITN MT 6.5.4.3.	Market-based sourcing. In Montana, receipts from marketing intangibles are sourced based on where the intangible is used. [Mont. Admin. R. 42.26.249(2).] BNA-CITN MT 6.5.4.4.	Market-based sourcing. In Montana, receipts from cloud computing and digital transactions are sourced based on the taxpayer's market. [Mont. Code Ann. § 15-1-601, Article IV(17).] BNA-CITN MT 6.5.5.1.	Market-based sourcing. In Montana, other business receipts are sourced based on the taxpayer's market for the sale. [Mont. Code Ann. § 15-1-601, Article IV(17).] BNA-CITN MT 6.5.5.2.
North Carolina	Place of performance sourcing. In North Carolina, receipts from services are sourced based on the place the services are performed. [N.C. Gen. Stat. § 105-130.4(l)(3)(c).] BNA-CITN NC 6.5.3.1.	Place of use sourcing. In North Carolina, receipts from intangibles are sourced based on where the intangibles are used. [N.C. Gen. Stat. § 105-130.4(l)(3)(b).] BNA-CITN NC 6.5.4.1.	Place of use sourcing. In North Carolina, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [N.C. Gen. Stat. § 105-130.4(l)(3).] BNA-CITN NC 6.5.4.2.	Place of use sourcing. In North Carolina, receipts from production intangibles are sourced based on where the intangibles are used. [N.C. Gen. Stat. § 105-130.4(l)(3).] BNA-CITN NC 6.5.4.3.	Place of use sourcing. In North Carolina, receipts from marketing intangibles are sourced based where the intangibles are used. [N.C. Gen. Stat. § 105-130.4(l)(3).] BNA-CITN NC 6.5.4.4.	No guidance. North Carolina does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN NC 6.5.5.1.	No guidance. North Carolina does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN NC 6.5.5.2.
North Dakota	Cost of performance sourcing. In North Dakota, receipts from services are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.3.1.	Cost of performance sourcing. In North Dakota, receipts from intangibles are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.4.1.	Cost of performance sourcing. In North Dakota, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.4.2.	Cost of performance sourcing. In North Dakota, receipts from production intangibles are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.4.3.	Cost of performance sourcing. In North Dakota, receipts from marketing intangibles are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.4.4.	Cost of performance sourcing. In North Dakota, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.5.1.	Cost of performance sourcing. In North Dakota, other business receipts are sourced based on the cost of performance. [N.D. Cent. Code § 57-38.1-17.] BNA-CITN ND 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Nebraska	Market-based sourcing. In Nebraska, receipts from services are sourced based on the location of the taxpayer's market for the service. [Neb. Rev. Stat. § 77-2734.14(3)(a).] BNA-CITN NE 6.5.3.1.	Market-based sourcing. In Nebraska, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Neb. Rev. Stat. § 77-2734.14(3).] BNA-CITN NE 6.5.4.1.	Market-based sourcing. In Nebraska, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Neb. Rev. Stat. § 77-2734.14(3).] BNA-CITN NE 6.5.4.2.	Market-based sourcing. In Nebraska, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Neb. Rev. Stat. § 77-2734.14(3).] BNA-CITN NE 6.5.4.3.	Market-based sourcing. In Nebraska, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Neb. Rev. Stat. § 77-2734.14(3).] BNA-CITN NE 6.5.4.4.	No guidance. Nebraska does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Neb. Rev. Stat. § 77-2734.14(3)(a).] BNA-CITN NE 6.5.5.1.	Market-based sourcing. In Nebraska, other business receipts are sourced based on the location of the taxpayer's market for the service. [Neb. Rev. Stat. § 77-2734.14(3)(k).] BNA-CITN NE 6.5.5.2.
New Hampshire	Cost of performance sourcing. In New Hampshire, receipts from services are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.3.1.	Cost of performance sourcing. In New Hampshire, receipts from intangibles are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.4.1.	Cost of performance sourcing. In New Hampshire, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.4.2.	Cost of performance sourcing. In New Hampshire, receipts from production intangibles are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.4.3.	Cost of performance sourcing. In New Hampshire, receipts from marketing intangibles are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.4.4.	Cost of performance sourcing. In New Hampshire, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.5.1.	Cost of performance sourcing. In New Hampshire, other business receipts are sourced based on the cost of performance. [N.H. Rev. Stat. Ann. § 77-A:3(l)(c).] BNA-CITN NH 6.5.5.2.
New Jersey	Depends. Receipts from services are sourced to New Jersey using market based sourcing in taxable years ending on or after July 31, 2019, and the cost of performance method in taxable years beginning before July 31, 2019. [N.J. Rev. Stat. § 54:10A-6(B)(4).] BNA-CITN NJ 6.5.3.1.	Place of use sourcing. In New Jersey, receipts from intangibles are sourced based on where the intangibles are used. [N.J. Admin. Code tit. 18, § 7-8.11(a).] BNA-CITN NJ 6.5.4.1.	Place of use sourcing. In New Jersey, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [N.J. Admin. Code tit. 18, § 7-8.11(a).] BNA-CITN NJ 6.5.4.2.	Place of use sourcing. In New Jersey, receipts from production intangibles are sourced based on where the intangibles are used. [N.J. Admin. Code tit. 18, § 7-8.11(a).] BNA-CITN NJ 6.5.4.3.	Place of use sourcing. In New Jersey, receipts from marketing intangibles are sourced based on where the intangibles are used. [N.J. Admin. Code tit. 18, § 7-8.11(a).] BNA-CITN NJ 6.5.4.4.	Cost of performance sourcing. In New Jersey, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [N.J. Admin. Code tit. 18, § 7-8.10(a)(1).] BNA-CITN NJ 6.5.5.1.	Other sourcing. In New Jersey, other business receipts are sourced based on the location of the domicile of the investor. [N.J. Admin. Code tit. 18, § 7-8.10(e).] BNA-CITN NJ 6.5.5.2.
New Mexico	Cost of performance sourcing. In New Mexico, receipts from services are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.3.1.	Cost of performance sourcing. In New Mexico, receipts from intangibles are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.4.1.	Cost of performance sourcing. In New Mexico, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.4.2.	Cost of performance sourcing. In New Mexico, receipts from production intangibles are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.4.3.	Cost of performance sourcing. In New Mexico, receipts from marketing intangibles are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.4.4.	Cost of performance sourcing. In New Mexico, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.5.1.	Cost of performance sourcing. In New Mexico, other business receipts are sourced based on the cost of performance. [N.M. Stat. Ann. § 7-4-18.] BNA-CITN NM 6.5.5.2.
Nevada	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.3.1.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.4.1.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.4.2.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.4.3.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.4.4.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.5.1.	No corporate income tax. Nevada does not impose a corporate income tax. BNA-CITN NV 6.5.5.2.
New York	Market-based sourcing. In New York, receipts from services are sourced based on the location of the taxpayer's market for the service. [N.Y. Tax Law § 210-A(10).] BNA-CITN NY 6.5.3.1.	Place of use sourcing. In New York, receipts from intangibles are sourced based on where the intangibles are used. N.Y. Tax Law § 210-A(3)(b). BNA-CITN NY 6.5.4.1.	Place of use sourcing. In New York, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. Tax Law § 210-A(3)(b). BNA-CITN NY 6.5.4.2.	Place of use sourcing. In New York, receipts from production intangibles are sourced based on where the intangibles are used. Tax Law § 210-A(3)(b). BNA-CITN NY 6.5.4.3.	Place of use sourcing. In New York, receipts from marketing intangibles are sourced based on where the intangibles are used. Tax Law § 210-A(3)(b). BNA-CITN NY 6.5.4.4.	Place of use sourcing. In New York, receipts from cloud computing and digital transactions are sourced based on where the intangibles are used. [N.Y. Tax Law § 210-A(4).] BNA-CITN NY 6.5.5.1.	Other sourcing. In New York, other business receipts are sourced based on the location of the customer. [N.Y. Tax Law § 210-A(10)(a).] BNA-CITN NY 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Ohio	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.3.1.	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.4.1.	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.4.2.	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.4.3.	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.4.4.	Special rules apply. Ohio applies special rules to situsing gross receipts for Commercial Activities Tax purposes. Ohio Rev. Code. Ann. § 5751.033. BNA-CITN OH 6.5.5.1.	Special rules apply. Ohio applies special rules to sourcing receipts of financial institutions.[Ohio Rev. Code Ann. § 5726.05.] BNA-CITN OH 6.5.5.2.
Oklahoma	Market-based sourcing. In Oklahoma, receipts from services are sourced based on the location of the taxpayer's market for the service. [Okla. Admin. Code § 710:50-17-71(1)(A)(ii).] BNA-CITN OK 6.5.3.1.	Excluded. In Oklahoma, receipts from intangibles are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.4.1.	Excluded. In Oklahoma, receipts from gains from the sale of intangible property are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.4.2.	Excluded. In Oklahoma, receipts from production intangibles are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.4.3.	Excluded. In Oklahoma, receipts from marketing intangibles are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.4.4.	Excluded. In Oklahoma, receipts from cloud computing and digital transactions are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.5.1.	Excluded. In Oklahoma, other business receipts are excluded from the numerator of the sales factor. [Okla. Admin. Code § 710:50-17-71(1)(A)(i).] BNA-CITN OK 6.5.5.2.
Oregon	Market-based sourcing. In Oregon, receipts from services are sourced based on the location of the taxpayer's market for the service. [Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.3.1.	Market-based sourcing. In Oregon, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.4.1.	Market-based sourcing. In Oregon, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles.[Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.4.2.	Market-based sourcing. In Oregon, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.4.3.	Market-based sourcing. In Oregon, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.4.4.	Market-based sourcing. In Oregon, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service.[Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.5.1.	Market-based sourcing. In Oregon, other business receipts are sourced based on the location of the taxpayer's market for the service. [Or. Rev. Stat. § 314.665(4).] BNA-CITN OR 6.5.5.2.
Pennsylvania	Market-based sourcing. In Pennsylvania, receipts from services are sourced based on the location of the taxpayer's market for the service. [72 Pa. Stat. § 7401(3)(2)(a)(16.1).] BNA-CITN PA 6.5.3.1.	Cost of performance sourcing. In Pennsylvania, receipts from intangibles are sourced based on the cost of performance. [72 Pa. Stat. § 7401(3)(2)(a)(17).] BNA-CITN PA 6.5.4.1.	Cost of performance sourcing. In Pennsylvania, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [72 Pa. Stat. § 7401(3)(2)(a)(17).] BNA-CITN PA 6.5.4.2.	Cost of performance sourcing. In Pennsylvania, receipts from production intangibles are sourced based on the cost of performance. [72 Pa. Stat. § 7401(3)(2)(a)(17).] BNA-CITN PA 6.5.4.3.	Cost of performance sourcing. In Pennsylvania, receipts from marketing intangibles are sourced based on the cost of performance. [72 Pa. Stat. § 7401(3)(2)(a)(17).] BNA-CITN PA 6.5.4.4.	Market-based sourcing. In Pennsylvania, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [Pennsylvania Informational Notice - Corporation Taxes 2014-01 (Dec. 12, 2014).] BNA-CITN PA 6.5.5.1.	Cost of performance sourcing. Pennsylvania other business receipts are sourced based on the cost of performance. 72 Pa. Stat. § 7401(3)(2)(a)(17), as amended by 2013 Pa. H.B. 465, effective July 9, 2013; Pennsylvania Informational Notice - Corporation Taxes 2014-01 (Dec. 12, 2014). BNA-CITN PA 6.5.5.2.
Rhode Island	Market-based sourcing. In Rhode Island, receipts from services are sourced based on the location of the taxpayer's market for the service. [R.I. Gen. Laws § 44-11-14(b)(1)(ii).] BNA-CITN RI 6.5.3.1.	Market-based sourcing. In Rhode Island, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [R.I. Gen. Laws § 44-11-14(b)(1).] BNA-CITN RI 6.5.4.1.	Market-based sourcing. In Rhode Island, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [R.I. Gen. Laws § 44-11-14(b)(1).] BNA-CITN RI 6.5.4.2.	Market-based sourcing. In Rhode Island, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [R.I. Gen. Laws § 44-11-14(b)(1).] BNA-CITN RI 6.5.4.3.	Market-based sourcing. In Rhode Island, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [R.I. Gen. Laws § 44-11-14(b)(1).] BNA-CITN RI 6.5.4.4.	Market-based sourcing. In Rhode Island, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [R.I. Regs. § CT 15-04, Rule 8(i)(8)(e)(i).] BNA-CITN RI 6.5.5.1.	Market-based sourcing. In Rhode Island, other business receipts are sourced based on the location of the taxpayer's market for the service. [R.I. Regs. § CT 15-04, Rule 8(i)(8).] BNA-CITN RI 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
South Carolina	Depends. In South Carolina, receipts from services are sourced based on the taxpayer's principal business. [S.C. Code Ann. § 12-6-2295(A)(5); S.C. Code Ann. § 12-6-2252(A).] BNA-CITN SC 6.5.3.1.	Depends. In South Carolina, receipts from intangibles are sourced based on the taxpayer's principal business and the type of intangible. [S.C. Code Ann. § 12-6-2295(A)(3); S.C. Code Ann. § 12-6-2252(A).] BNA-CITN SC 6.5.4.1.	No guidance. South Carolina does not provide guidance on rules for sourcing receipts from gains from the sale of intangible property. [S.C. Code Ann. § 12-6-2295(A).] BNA-CITN SC 6.5.4.2.	Depends. In South Carolina, receipts from production intangibles are sourced based on the taxpayer's principal business. [S.C. Code Ann. § 12-6-2295(A)(3); S.C. Code Ann. § 12-6-2252(A).] BNA-CITN SC 6.5.4.3.	Depends. In South Carolina, receipts from marketing intangibles are sourced based on the taxpayer's principal business. [S.C. Code Ann. § 12-6-2295(A)(3); S.C. Code Ann. § 12-6-2252(A).] BNA-CITN SC 6.5.4.4.	Place of performance sourcing. In South Carolina, receipts from cloud computing and digital transactions are sourced based on the place the services are performed. [S.C. Code Ann. § 12-6-2295(A)(5).] BNA-CITN SC 6.5.5.1.	Place of performance sourcing. In South Carolina, other business receipts are sourced based on the place the services are performed. [S.C. Code Ann. § 12-6-2295(A)(5).] BNA-CITN SC 6.5.5.2.
South Dakota	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.3.1.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.4.1.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.4.2.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.4.3.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.4.4.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.5.1.	No corporate income tax. South Dakota does not impose a corporate income tax. BNA-CITN SD 6.5.5.2.
Tennessee	Market-based sourcing. In Tennessee, receipts from services are sourced based on the location of the taxpayer's market for the service. [Tenn. Code Ann. § 67-4-2012(i)(1)(C).] BNA-CITN TN 6.5.3.1.	Market-based sourcing. In Tennessee, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Tenn. Code Ann. § 67-4-2012(i).] BNA-CITN TN 6.5.4.1.	Market-based sourcing. In Tennessee, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Tenn. Code Ann. § 67-4-2012(i)(1).] BNA-CITN TN 6.5.4.2.	Market-based sourcing. In Tennessee, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Tenn. Code Ann. § 67-4-2012(i)(1).] BNA-CITN TN 6.5.4.3.	Market-based sourcing. In Tennessee, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Tenn. Code Ann. § 67-4-2012(i)(1).] BNA-CITN TN 6.5.4.4.	Market-based sourcing. In Tennessee, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [Tenn. Code Ann. § 67-4-2012(i)(1).] BNA-CITN TN 6.5.5.1.	Market-based sourcing. In Tennessee, other business receipts are sourced based on the location of the taxpayer's market for the service. [Tenn. Code Ann. § 67-4-2012(i)(1).] BNA-CITN TN 6.5.5.2.
Texas	Place of performance. In Texas, receipts from services are sourced based on the place the services are performed. [Tex. Tax Code Ann. § 171.103(a)(2).] BNA-CITN TX 6.5.3.1.	Place of use sourcing. In Texas, receipts from intangibles are sourced based on where the intangibles are used. [Tex. Tax Code Ann. § 171.103(a)(4).] BNA-CITN TX 6.5.4.1.	Location of payor sourcing. In Texas, receipts from gains from the sale of intangible property are sourced based on the location of payor. [Tex. Tax Code Ann. § 171.103(a)(4); Tex. Admin. Code tit. 34, § 3.591(e)(21)(B); see also Texas Comptroller's Letter No. 201709010L (Sept. 12, 2017) (also cited as Texas Comptroller's Letter No. 150410218) (ruling that even though an S corporation elected, under I.R.C. § 338, to characterize the sale of its qualified subchapter S subsidiary (QSub) as a sale of assets of the QSub for federal tax purposes, the sale is characterized as a sale of the QSub stock by the S corporation for Texas tax purposes because Texas does not consider QSubs to be disregarded entities).] BNA-CITN TX 6.5.4.2.	Place of use sourcing. In Texas, receipts from production intangibles are sourced based on where the intangibles are used. [Tex. Tax Code Ann. § 171.103(a)(4).] BNA-CITN TX 6.5.4.3.	Place of use sourcing. In Texas, receipts from marketing intangibles are sourced based on where the intangibles are used. [Tex. Tax Code Ann. § 171.103(a)(4).] BNA-CITN TX 6.5.4.4.	No guidance. Texas does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. Tex. Tax Code Ann. § 171.103(a)(2); Tex. Admin. Code tit. 34, § 3.591(e)(26). BNA-CITN TX 6.5.5.1.	Depends. In Texas, other business receipts are sourced based on where the intangibles are located or to the legal domicile of the payor. [Tex. Tax Code Ann. § 171.103(a)(5).] BNA-CITN TX 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Utah	Market-based sourcing. In Utah, receipts from services are sourced based on the location of the taxpayer's market for the service. [Utah Code Ann. § 59-7-319(3).] BNA-CITN UT 6.5.3.1.	Place of use sourcing. In Utah, receipts from intangibles are sourced based on where the intangibles are used. Utah Code Ann. § 59-7-319(4). BNA-CITN UT 6.5.4.1.	Place of use sourcing. In Utah, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. Utah Code Ann. § 59-7-319(4). BNA-CITN UT 6.5.4.2.	Place of use sourcing. In Utah, receipts from production intangibles are sourced based on where the intangibles are used. [Utah Code Ann. § 59-7-319(4).] BNA-CITN UT 6.5.4.3.	Place of use sourcing. In Utah, receipts from marketing intangibles are sourced based on where the intangibles are used. [Utah Code Ann. § 59-7-319(4).] BNA-CITN UT 6.5.4.4.	No guidance. Utah does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. BNA-CITN UT 6.5.5.1.	Market-based sourcing. In Utah, other business receipts are sourced based on the location of the taxpayer's market for the service. [Utah Code Ann. § 59-7-319(4).] BNA-CITN UT 6.5.5.2.
Virginia	Cost of performance sourcing. In Virginia, receipts from services are sourced based on the cost of performance. [Va. Regs. § 10-120-230(A)(1).] BNA-CITN VA 6.5.3.1.	Cost of performance sourcing. In Virginia, receipts from intangibles are sourced based on the cost of performance. [Va. Regs. § 10-120-230.] BNA-CITN VA 6.5.4.1.	Cost of performance sourcing. In Virginia, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Va. Regs. § 10-120-230.] BNA-CITN VA 6.5.4.2.	Cost of performance sourcing. In Virginia, receipts from production intangibles are sourced based on the cost of performance. [Va. Regs. § 10-120-230.] BNA-CITN VA 6.5.4.3.	Cost of performance sourcing. In Virginia, receipts from marketing intangibles are sourced based on the cost of performance. [Va. Regs. § 10-120-230.] BNA-CITN VA 6.5.4.4.	Cost of performance sourcing. In Virginia, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [Va. Regs. § 10-120-230.] BNA-CITN VA 6.5.5.1.	No guidance. Virginia does not provide guidance on rules for sourcing receipts from other business receipts. BNA-CITN VA 6.5.5.2.
Vermont	Cost of performance sourcing. In Vermont, receipts from services are sourced based on the cost of performance.[Vt. Code R. § 1.5833-1(d)(3).] BNA-CITN VT 6.5.3.1.	Cost of performance sourcing. In Vermont, receipts from intangibles are sourced based on the cost of performance. [Vt. Code R. § 1.5833-1(d)(4).] BNA-CITN VT 6.5.4.1.	Cost of performance sourcing. In Vermont, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [Vt. Code R. § 1.5833-1(d)(4).] BNA-CITN VT 6.5.4.2.	Cost of performance sourcing. In Vermont, receipts from production intangibles are sourced based on the cost of performance. [Vt. Code R. § 1.5833-1(d)(4).] BNA-CITN VT 6.5.4.3.	Cost of performance sourcing. In Vermont, receipts from marketing intangibles are sourced based on the cost of performance. [Vt. Code R. § 1.5833-1(d)(4).] BNA-CITN VT 6.5.4.4.	No guidance. Vermont does not provide guidance on rules for sourcing receipts from cloud computing and digital transactions. [Vt. Code R. § 1.5833-1(d).] BNA-CITN VT 6.5.5.1.	Cost of performance sourcing. In Vermont, other business receipts are sourced based on the cost of performance. [Vt. Stat. Ann. tit. 32, § 5833(a)(3).] BNA-CITN VT 6.5.5.2.
Washington	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.3.1.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.4.1.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.4.2.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.4.3.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.4.4.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.5.1.	No corporate income tax. Washington does not impose a corporate income tax. BNA-CITN WA 6.5.5.2.
Wisconsin	Market-based sourcing. In Wisconsin, receipts from services are sourced based on the location of the taxpayer's market for the service. [Wis. Stat. § 71.25(9)(dh).] BNA-CITN WI 6.5.3.1.	Market-based sourcing. In Wisconsin, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Wis. Stat. § 71.25(9)(dk).] BNA-CITN WI 6.5.4.1.	Market-based sourcing. In Wisconsin, receipts from gains from the sale of intangible property are sourced based on the location of the taxpayer's market for the intangibles. [Wis. Stat. § 71.25(9)(dk).] BNA-CITN WI 6.5.4.2.	Market-based sourcing. In Wisconsin, receipts from production intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Wis. Stat. § 71.25(9)(dk).] BNA-CITN WI 6.5.4.3.	Market-based sourcing. In Wisconsin, receipts from marketing intangibles are sourced based on the location of the taxpayer's market for the intangibles. [Wis. Stat. § 71.25(9)(dk).] BNA-CITN WI 6.5.4.4.	Market-based sourcing. In Wisconsin, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. Wis. Stat. § 71.25(9)(dk). BNA-CITN WI 6.5.5.1.	Market-based sourcing. In Wisconsin, other business receipts are sourced based on the location of the taxpayer's market for the service. Wis. Stat. § 71.25(9)(dk). BNA-CITN WI 6.5.5.2.
West Virginia	Cost of performance sourcing. In West Virginia, receipts from services are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.3.1.	Cost of performance sourcing. In West Virginia, receipts from intangibles are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.4.1.	Cost of performance sourcing. In West Virginia, receipts from gains from the sale of intangible property are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.4.2.	Cost of performance sourcing. In West Virginia, receipts from production intangibles are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.4.3.	Cost of performance sourcing. In West Virginia, receipts from marketing intangibles are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.4.4.	Cost of performance sourcing. In West Virginia, receipts from cloud computing and digital transactions are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.5.1.	Cost of performance sourcing. In West Virginia, other business receipts are sourced based on the cost of performance. [W. Va. Code § 11-24-7(e)(12).] BNA-CITN WV 6.5.5.2.

Jurisdictions	Allocation and Apportionment Sourcing Sales Receipts Receipts from Services Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Sourcing Method	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Gains from the Sale of Intangible Property	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Production Intangibles	Allocation and Apportionment Sourcing Sales Receipts Receipts from Intangibles Marketing Intangibles	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Cloud Computing and Digital Transactions	Allocation and Apportionment Sourcing Sales Receipts Other Business Receipts Other Business Receipts
Wyoming	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.3.1.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.4.1.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.4.2.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.4.3.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.4.4.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.5.1.	No corporate income tax. Wyoming does not impose a corporate income tax. BNA-CITN WY 6.5.5.2.
New York City	Market-based sourcing. In New York City, receipts from services are sourced based on the location of the taxpayer's market for the service. [N.Y.C. Admin. Code § 11-654.2(10)(a).] BNA-CITN NYC 6.5.3.1.	Market-based sourcing. In New York City, receipts from intangibles are sourced based on the location of the taxpayer's market for the intangibles. [N.Y.C. Admin. Code § 11-654.2(3)(b).] BNA-CITN NYC 6.5.4.1.	Place of use sourcing. In New York City, receipts from gains from the sale of intangible property are sourced based on where the intangibles are used. [N.Y.C. Admin. Code § 11-654.2(3)(b).] BNA-CITN NYC 6.5.4.2.	Place of use sourcing. In New York City, receipts from production intangibles are sourced based on where the intangibles are used. [N.Y.C. Admin. Code § 11-654.2(3)(b).] BNA-CITN NYC 6.5.4.3.	Place of use sourcing. In New York City, receipts from marketing intangibles are sourced based on where the intangibles are used. [N.Y.C. Admin. Code § 11-654.2(3)(b).] BNA-CITN NYC 6.5.4.4.	Market-based sourcing. In New York City, receipts from cloud computing and digital transactions are sourced based on the location of the taxpayer's market for the service. [N.Y.C. Admin. Code § 11-654.2(4).] BNA-CITN NYC 6.5.5.1.	Market-based sourcing. In New York City, other business receipts are sourced based on the location of the taxpayer's market for the service. BNA-CITN NYC 6.5.5.2.