

	Apportionment Formula for Manufacturers	Throwback Rule?	Combined Reporting?	Joyce or Finnigan Method of Combined Reporting?	Domestic 80/20s in Combined Group?
Alabama	SSF	Y	N		
Alaska	equal 3-factor	Y	Y	Joyce	N
Arizona	SSF	N	Y	Finnigan	N
Arkansas	SSF	Y	N		
California	SSF	Y	Y	Finnigan	Y
Colorado	SSF	Y	Y	Finnigan	N
Connecticut	SSF	N	Y	Finnigan	N
Delaware	SSF	N	N		
District of Columbia	SSF	Y	Y	Joyce	N
Florida	double sales	N	N		
Georgia	SSF	N	N		
Hawaii	equal 3-factor	Y	Y	Joyce	Y
Idaho	double sales	Y	Y	Joyce	Y
Illinois	SSF	Y	Y	Joyce	N
Indiana	SSF	N	N		
Iowa	SSF	N	N		
Kansas	equal 3-factor	Y	Y	Finnigan	Y
Kentucky	SSF	N	Y	Joyce	N
Louisiana	SSF	Y*	N		
Maine	SSF	Y*	Y	Finnigan	Y
Maryland	SSF	N	N		
Massachusetts	SSF	Y	Y	Finnigan	Y
Michigan	SSF	N	Y	Finnigan	N
Minnesota	SSF	N	Y	Finnigan	Y
Mississippi	SSF	Y	N		
Missouri	SSF	Y	N		
Montana	double sales	Y	Y	Finnigan	N
Nebraska	SSF	N	Y	Joyce	Y
Nevada					
New Hampshire	SSF	Y	Y	Joyce	N
New Jersey	SSF	N	Y	Finnigan	Y
New Mexico	SSF	Y	Y	Finnigan	N
New York	SSF	N	Y	Finnigan	Y
North Carolina	SSF	N	N		
North Dakota	SSF	Y	Y	Joyce	N
Ohio					
Oklahoma	equal 3-factor	Y	N		
Oregon	SSF	Y	Y	Joyce	Y
Pennsylvania	SSF	N	N		
Rhode Island	SSF	Y	Y	Finnigan	Y
South Carolina	SSF	N	N		
South Dakota					
Tennessee	SSF	N	N		
Texas					
Utah	SSF	Y	Y	Finnigan	Y
Vermont	double sales	Y	Y	Joyce	N
Virginia	SSF	N	N		
Washington					

West Virginia	SSF	N	Y	Joyce	Y
Wisconsin	SSF	Y	Y	Finnigan	N
Wyoming					

SSF is single sales factor  
 equal 3-factor is property/payroll/sales with each having 1/3 weight  
 double sales is property/payroll/sales with sales having 1/2 weight

Y\* state has version of throwback rule known as "throwout"

Corporate Minimum Tax

\$50

\$800

Greater of \$250 or 0.26% of capital stock and surplus (max \$1M)

\$250

\$20

Greater of \$456 or .26% of tangible property or apportioned net worth

\$50

.6 percent Business Enterprise tax on sum of compensation and interest and dividends paid (no cap)  
ranges from \$500 with NJ gross receipts less than \$100,000 to \$2000 on NJ gross receipts above \$1M

\$25 to \$200,000 based on NY gross receipts

\$150 up to \$100,000 based on gross receipts. Additional gross receipts tax of 0.57% on OR receipts at

\$400

\$100

\$300



bove \$100M