

Single Sales Factor Impacts on Top 50 CIT Companies by Current Law Tax Due

| | # Companies | Total Revenue Change | Average Tax Change in Group | Median Tax Change in Group | Average SSF Tax Due in Group | Median SSF Tax Due in Group | Average VT Gross Receipts |
|-------------------------------------|-------------|----------------------|-----------------------------|----------------------------|------------------------------|-----------------------------|---------------------------|
| Benefits from change to SSF | 20 | -11,570,000 | -580,000 | -170,000 | 240,000 | 260,000 | 35,310,000 |
| Does not benefit from change to SSF | 30 | 8,400,000 | 280,000 | 160,000 | 1,260,000 | 990,000 | 114,820,000 |
| All Top 50 | 50 | -3,170,000 | -60,000 | 20,000 | 850,000 | 610,000 | 83,010,000 |

Amounts have been rounded to nearest \$10,000

Vermont Department of Taxes TY2020 data as of 02/10/2022

