

State Tax Apportionment
Provisions Enacted as of 7.16.2010
Tax Type: Corporate Income

N/A Factor (5)	Super Weighted - 90% (1)
3 Factor Equal Weight (9)	Industry Specific / Optional Single Sales (9)
3 Factor - Sales Double Weighted (11)	Single Sales / 1 Factor Formula (15)

State	Apportionment Formula	Comments	Authority
AK	3-factor formula	N/A	Alaska Stat. § 43.19.010
AL	3-factor formula	Factors are equally weighted.	Ala. Code § 40-27-1
AR	3-factor formula	Sales factor is double weighted	Ark. Code Ann. § 26-51-709
AZ	3-factor formula	Double-weighted sales factor; there is also an alternative formula with enhanced sales factor which may be available for qualifying corporations	Ariz. Rev. Stat. Ann. § 43-1139
CA	3-factor formula	3-factor formula consists of local-to-total payroll, property, and sales (double-weighted) factors; beginning in tax year 2011, businesses other than those deriving more than 50% of their gross receipts from agriculture, extractive business, savings and loans, or banks and financial activities, may make an irrevocable election to apportion income to California using a single sales factor apportionment formula	Cal. Rev. & Tax. Cd. § 25128
CO	1-factor formula	For income years starting after 2008, one-factor (sales) formula applies.	Colo. Rev. Stat. § 24-60-1308 ; Colo. Rev. Stat. § 39-22-303.5(2)
CT	1-factor or 3-factor formula depending on the source of net income	Corporations that derive their net income (or losses) from the manufacture, sale or use of tangible personal or real property use a 3-factor formula with a double-weighted receipts factor. Corporations that derive their net income from a business other than the manufacture, sale or use of tangible personal or real property, manufacturers as classified in North American Industrial Classification System Sectors 31, 32, or 33 (most manufacturers) and broadcasters use the single-factor formula.	Conn. Gen. Stat. § 12-218
DC	3-factor formula	Factors are equally weighted.	D.C. Code Ann. § 47-1810.02(d)
DE	3-factor formula	Formula consists of local-to-total payroll, property, and sales factors; different apportionment rules for asset management companies	Del. Code Ann. 30 § 1903(b)(6) ; Del. Code Ann. 30 § 1903(b)(7)
FL	1-factor or 3-factor formula depending on the source of net income	Sales factor formula is double-weighted for 3 factor, Transportation companies use 1 factor.	Fla. Stat. § 220.15, Fla. Stat. §220.151
GA	1-factor formula	Georgia changed into a single sales factor formula on 01/01/2008, except for air carriers and credit card data processing corporations (see ¶ 11,900 and ¶ 11,850)	Ga. Code Ann. § 48-7-31(d)(1)(B) ; Ga. Code Ann. § 48-7-31(d)(2)(B)
HI	3-factor formula	The three equally-weighted factors are property, payroll, and sales.	Haw. Rev. Stat. § 235-29
IA	1-factor formula	Iowa uses a single sales factor formula	Iowa Code § 422.33(2)(b)
ID	3-factor formula	The sales factor is generally double weighted. Special rules apply to certain businesses or industries.	Idaho Code § 63-3027
IL	1-factor formula	Uses a single sales factor formula	ILCS Chapter 35 § 5/304(h)(3) .
IN	1-factor formula	Ind. will use single sales factor apportionment for tax years starting after 12/31/2010	Ind. Code § 6-3-2-2
KS	Industry Specific - 2 or 3 factor formula	The three equally-weighted factors are property, payroll, and sales. 2-factor formula consisting of property and sales factors is available at the election of the taxpayer if the payroll factor exceeds the average of the property and sales factors by 200%.	Kan. Stat. Ann. § 79-3279(b)(1) ; Kan. Admin. Regs. § 92-12-53 ; Kan. Stat. Ann. § 79-3279(b)(2)
KY	Single-factor or 3-factor formula	Sales factor is double-weighted. Single-factor apportionment formula may be elected under some circumstances.	Ky. Rev. Stat. Ann. § 141.120(8)
LA	Single-factor or 3-factor formula	Special rules apply to certain businesses or industries.	La. Rev. Stat. Ann. § 47:287.95
MA	Single -factor or 3-factor formula	Industry specific - Sales factor is double weighted if 3 factor	Mass. Gen. L. Chapter 63 § 38(c)
MD	Single factor or 3-factor formula	Industry specific - Sales factor is double weighted	Md. Code Ann. Tax-Gen. § 10-402 ; Md. Regs. Code § 03.04.03.08
ME	1-factor formula	Uses a single sales factor formula	Me. Rev. Stat. Ann. 36 § 5211

State	Apportionment Formula	Comments	Authority
MI	1-factor formula	Michigan Business Tax uses 1-factor formula based solely on sales.	Mich. Comp. Laws Ann. § 208.1301(2)
MN	1-factor formula (phase in through 2014)	Formula for sales factor is phased in as follows: 2010 - 87%, 2011 - 90%, 2012 - 93%, 2013 - 96%, 2014 - 100%	Minn. Stat. § 290.191, Subd. 2(b)
MO	3-factor formula	N/A	Mo. Rev. Stat. § 32.200(Article IV)(9), Mo. Rev. Stat. § 32.200(Article IV)(18), Mo. Code Regs. 12 § 10-2.075(61)
MS	No specific formula	Taxpayers have option of using one or more of payroll, property, or sales factors unless required to use industry specific formula. Retailing, renting, servicing, merchandising or wholesaling industries use sales factor if not required to use a specific formula.	Miss. Administrative Code § 35.III.8.06(402.09)
MT	3-factor formula	Business income apportioned using 3-factor formula	Mont. Code Ann. § 15-31-305
NC	3-factor formula	Sales factor double weighted	N.C. Gen. Stat. § 105-130.4
ND	3-factor formula	Business income apportioned using 3-factor formula	N.D. Cent. Code § 57-38.1-09
NE	1-factor formula	Uses only sales factor	Neb. Rev. Stat. § 77-2734.16
NH	3-factor formula	Double-weighted sales factor	N.H. Rev. Stat. Ann. § 77-A:3, II
NJ	3-factor formula	Sales factor is double-weighted	N.J. Rev. Stat. § 54:10A-6
NM	3-factor formula	Under certain circumstances manufacturers can elect double weighted sales factor	NMSA 1978 § 7-4-10
NV	N/A	N/A	N/A
NY	Single receipts factor formula	For tax years beginning on and after January 1, 2007, taxpayers must compute their business allocation percentage based solely on receipts from in-state sales	N.Y. Tax Law § 210(3)(a)(10)(A)(ii)
OH	CAT Tax 2010 - Gross Receipts Tax	NA	
OK	3-factor formula	Sales factor is double-weighted for certain corporations	Okla. Stat. 68 § 2358(A)(5)
OR	1-factor formula	uses single sales factor formula	Or. Rev. Stat. § 314.650
PA	3-factor formula	Sales factor is 90% of apportionment formula	Pa. Stat. Ann. 72 § 7401(3)(2)(a)(9)
RI	3-factor formula	N/A	R.I. Gen. Laws § 44-11-14
SC	1-factor formula	Before 2007, South Carolina used a 3-factor formula, where the sales factor was double-weighted for taxpayers whose principal business was manufacturing or sales, distribution, or dealership of tangible personalty; for taxable years 2007 through 2010, taxpayers must compute their income using both the single-factor sales apportionment formula and the former 3-factor apportionment formula; if the single-factor sales formula results in a reduction in South Carolina taxable income, only a portion of the reduction is allowed—20% of the reduction for taxable year 2007, 40% for taxable year 2008, 60% for taxable year 2009 and 80% for taxable year 2010; starting in taxable year 2011, the single-factor formula will replace the 3-factor formula	S.C. Code Ann. § 12-6-2250
SD	N/A	N/A	N/A
TN	3-factor formula	Double-weighted receipts factor	Tenn. Code Ann. § 67-4-2012(a)
TX	1-factor formula	Texas uses single-factor gross receipts apportionment formula	Tex. Tax Code Ann. § 171.106
UT	Single Sales Factor phase in	Mandatory use of single sales factor by "sales factor weighted taxpayers" is being phased in starting 2012.	Utah Code Ann. § 59-7-311
VA	3-factor formula	Sales factor is double-weighted	Va. Code Ann. § 58.1-408
VT	3-factor formula	Double weighted sales factor is used starting 2006.	Vt. Stat. Ann. 32 § 5833(a)
WA	N/A	N/A	N/A
WI	Single sales factor formula	N/A	Wis. Stat. § 71.25(6)
WV	3-factor formula	3-factor formula consists of local-to-total payroll, property, and sales (double-weighted) factors	W. Va. Code § 11-24-7(e)
WY	N/A	N/A	N/A