

## Corporate Income Tax Apportionment Formulas

| State                | Sales Factor       | Payroll Factor     | Property Factor    | Denominator |
|----------------------|--------------------|--------------------|--------------------|-------------|
| ALABAMA              | 1/3                | 1/3                | 1/3                | 3           |
| ALASKA               | 1/3                | 1/3                | 1/3                | 3           |
| ARIZONA              | 50%                | 25%                | 25%                | 4           |
| ARKANSAS             | 50%                | 25%                | 25%                | 4           |
| CALIFORNIA           | 50%                | 25%                | 25%                | 4           |
| COLORADO             | 1/2                | None               | 1/2                | 3           |
| CONNECTICUT          | 50%                | 25%                | 25%                | 4           |
| DELAWARE             | 1/3                | 1/3                | 1/3                | 3           |
| DISTRICT OF COLUMBIA | 1/3                | 1/3                | 1/3                | 3           |
| FLORIDA              | 50%                | 25%                | 25%                | 3           |
| GEORGIA              | 100%               | None               | None               | N/A         |
| HAWAII               | 1/3                | 1/3                | 1/3                | 3           |
| IDAHO                | 50%                | 25%                | 25%                | 4           |
| ILLINOIS             | 100%               | None               | None               | N/A         |
| INDIANA              | 50%                | 25%                | 25%                | 4           |
| IOWA                 | 100%               | None               | None               | N/A         |
| KANSAS               | 1/3                | 1/3                | 1/3                | 3           |
| KENTUCKY             | 50%                | 25%                | 25%                | 4           |
| LOUISIANA            | 100%               | None               | None               | N/A         |
| MAINE                | 100%               | None               | None               | N/A         |
| MARYLAND             | 50%                | 25%                | 25%                | 4           |
| MASSACHUSETTS        | 50%                | 25%                | 25%                | 4           |
| MICHIGAN             | 92.50%             | 3.75%              | 3.75%              | N/A         |
| MINNESOTA            | 75%                | 12.50%             | 12.50%             | N/A         |
| MISSISSIPPI          | Industry dependent | Industry dependent | Industry dependent | N/A         |
| MISSOURI             | 1/3                | 1/3                | 1/3                | 3           |
| MONTANA              | 1/3                | 1/3                | 1/3                | 3           |
| NEBRASKA             | 100 % 3            | None               | None               | N/A         |
| NEVADA               | N/A                | N/A                | N/A                | N/A         |
| NEW HAMPSHIRE        | 50%                | 25%                | 25%                | 4           |
| NEW JERSY            | 50%                | 25%                | 25%                | 4           |
| NEW MEXICO           | 1/3                | 1/3                | 1/3                | 3           |
| NEW YORK             | 60%                | 20%                | 20%                | 4           |
| NORTH CAROLINA       | 50%                | 25%                | 25%                | 4           |
| NORTH DAKOTA         | 1/3                | 1/3                | 1/3                | 3           |
| OHIO                 | 60%                | 20%                | 20%                | 100 % 5     |
| OKLAHOMA             | 1/3                | 1/3                | 1/3                | 3           |
| OREGON               | 100%               | None               | None               | N/A         |
| PENNSYLVANIA         | 70%                | 15%                | 15%                | 100%        |
| RHODE ISLAND         | 1/3                | 1/3                | 1/3                | 3           |
| SOUTH CAROLINA       | 50%                | 25%                | 25%                | 4           |
| SOUTH DAKOTA         | N/A                | N/A                | N/A                | N/A         |

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| State         | Sales Factor | Payroll Factor | Property Factor | Denominator |
|---------------|--------------|----------------|-----------------|-------------|
| TENNESSEE     | 50%          | 25%            | 25%             | 4           |
| TEXAS         | 100%         | None           | None            | N/A         |
| UTAH          | 1/3          | 1/3            | 1/3             | 4           |
| VERMONT       | 50%          | 25%            | 25%             | 3           |
| VIRGINIA      | 50%          | 25%            | 25%             | 4           |
| WASHINGTON    | N/A          | N/A            | N/A             | N/A         |
| WEST VIRGINIA | 50%          | 25%            | 25%             | 4           |
| WYOMING       | N/A          | N/A            | N/A             | N/A         |

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