

Apportionment of Corporate Income in the States

Single Sales Factor (100% sales) -- 6 states

Illinois
Iowa
Kentucky
Nebraska
Oregon
Texas

Sales Factor Greater than 50% less than 100% -- 9 states

Arizona 60% sales, 20% property, 20% payroll (2007) / in 2008 70% sales 15% property, 15% payroll
Georgia 90% sales, 5% property, 5% payroll (2007) / in 2008 single sales factor
Indiana 60% sales, 20% property, 20% payroll (2007) / gradually moving to single sales factor in 2011
Michigan 92.5% sales, 3.75% property, 3.75% payroll
Minnesota 78% sales, 11% property, 11% payroll (2007) / gradually moving to single sales factor in 2013
New York 80% sales, 10% property, 10% payroll / in 2008 single sales factor
Ohio 60% sales, 20% property, 20% payroll
Pennsylvania 60% sales, 20% property, 20% payroll
Wisconsin 80% sales, 10% property, 10% payroll / in 2008 single sales factor

Double-weighted Sales (50% sales) -- 15 states

Arkansas
California
Florida
Idaho
Louisiana
Maine
New Hampshire
New Jersey
New Mexico
North Carolina
Rhode Island
Tennessee
Vermont
Virginia
West Virginia

Election -- 9 states

Colorado Election between equally weighted 3 factors and 50% sales, 50% property
Connecticut Election between double weighted sales factor and single sales factor
Kansas Election between equally weighted 3 factors and single sales factor (enacted March 2007)
Maryland Election between double weighted sales factor and single sales factor
Massachusetts Election between double weighted sales factor and single sales factor
Mississippi Election between equally weighted 3 factors and separate accounting
Missouri Election between equally weighted 3 factors and single sales factor
South Carolina Election between double weighted sales factor and single sales factor
Utah Election between equally weighted 3 factors and double weighted sales

Equally Weight 3 factors (Sales, Payroll, Property) -- 7 states

Alabama
Alaska
Delaware
Hawaii
Montana
North Dakota
Oklahoma

No Corporate Income Tax -- 4 states

Nevada
South Dakota
Washington
Wyoming