

Businesses in NAICS Categories Excluded from Using the Single Sales Factor Apportionment Formula

Utah Tax Review Commission

May 26, 2016



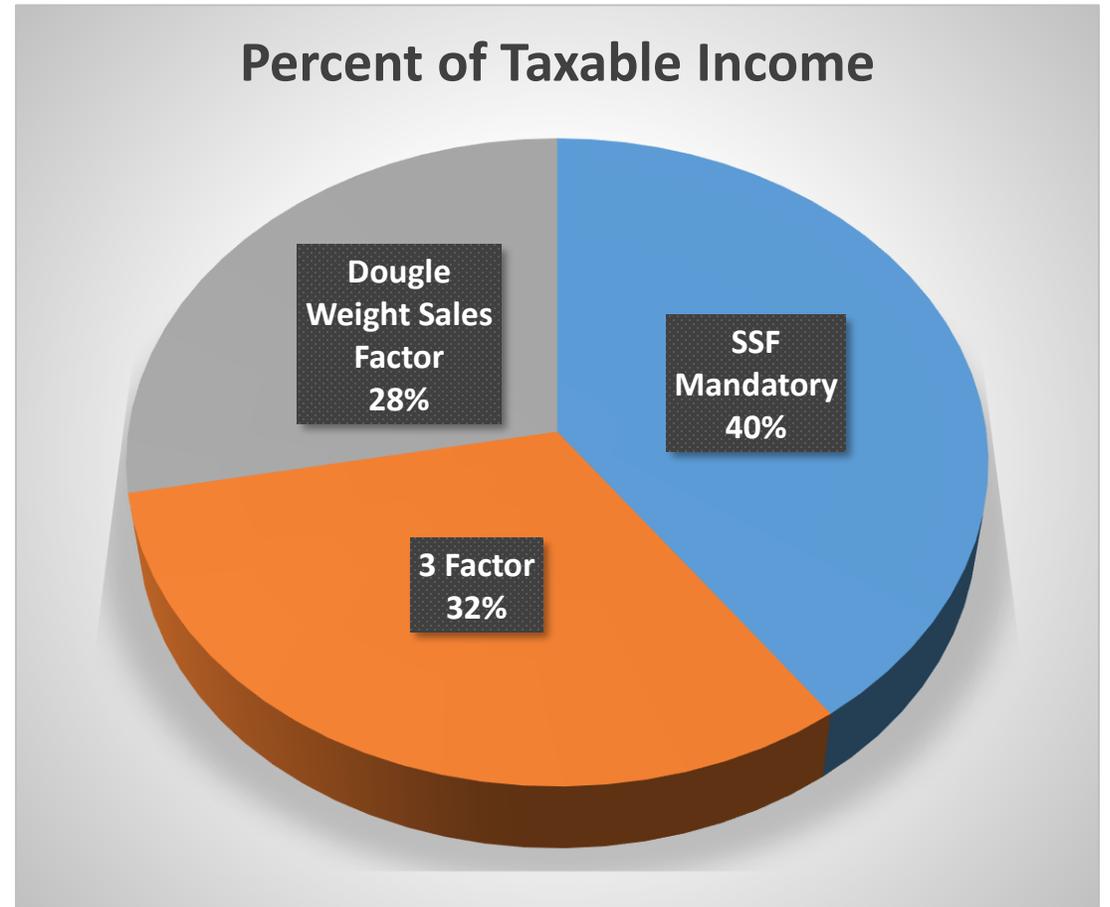
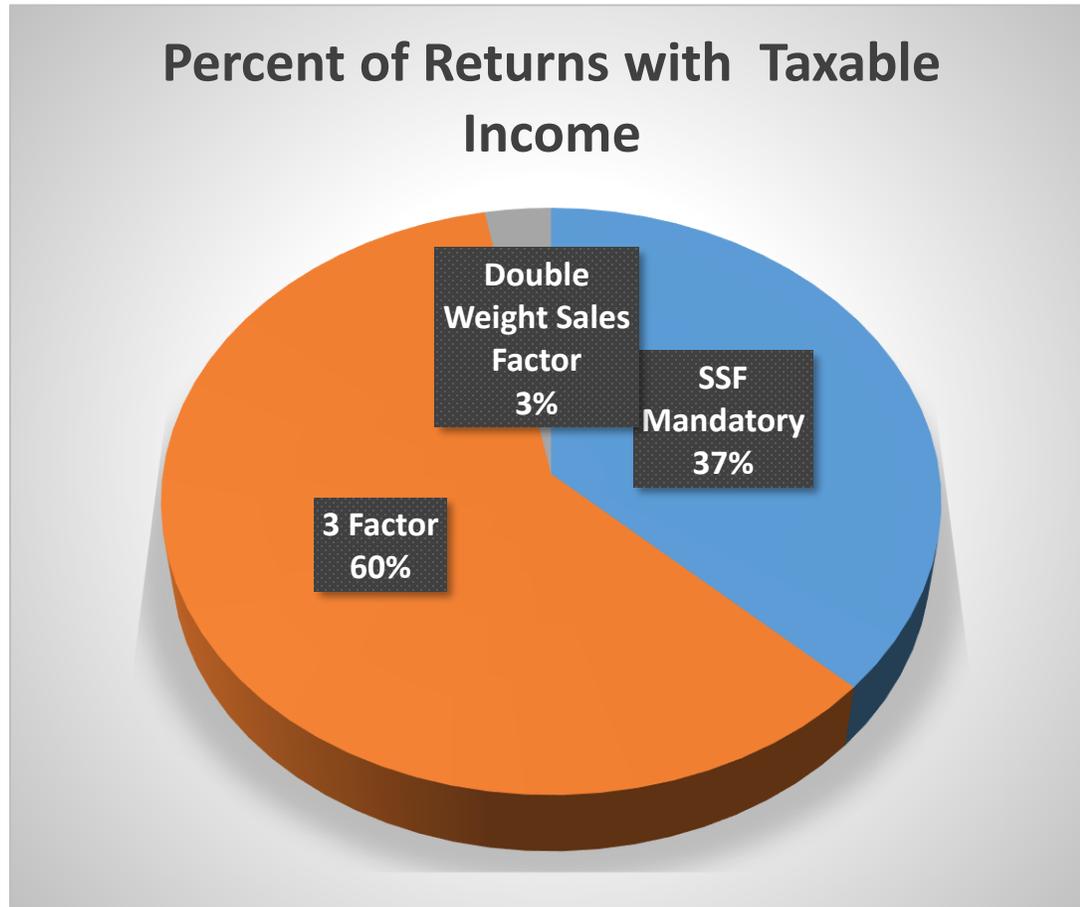
NAICS Sectors and Industry Group Excluded From Mandatory Single Sales Factor Apportionment

(Utah Code Section 59-7-302)

- Mining
- Natural Gas Distribution
- Manufacturing
 - Except for Subsector 334, Computer and Electronic Product Manufacturing, which has the option of choosing single sales factor apportionment
- Transportation and Warehousing
- Information
 - Except for Subsector 519, Other Information Services
- Finance and Insurance

Apportionment Formula Used by State Corporate Income Taxpayers

(2014 tax year for Utah corporate income tax filers)



NAICS Categories Excluded from Using Single Sales Factor Apportionment: Average Monthly Wage (All Utah business establishments, not just corporations)

