

2024 A&A Formulas

Jurisdiction	Apportionment Formula	Comments	Authority
Alabama	Single sales factor formula	Apportionment factor has been changed to a single sales factor for C Corp and S Corp returns. Financial returns remain 3-factor. All business income shall be apportioned to this state by multiplying the income by the sales factor. Origin sales shipped from this state in which the purchaser is the United States government, or the taxpayer is not taxable in the state of the purchaser are no longer included in the sales factor.	Alabama Act 2021-1, Section 6 amends Section 40-27-1, Article IV. 9
Alaska	3-factor formula	N/A	Alaska Stat. § 43.19.010
Arizona	3-factor formula	All non-carrier taxpayers can use either the standard double-weighted sales factor formula or the enhanced sales factor formula which weights the sales factor at 80%	Ariz. Rev. Stat. Ann. § 43-1139
Arkansas	3-factor formula	Sales factor is double weighted	Ark. Code Ann. § 26-51-709
California	Single sales factor formula	For taxable years beginning on or after January 1, 2013, all businesses other than those deriving more than 50% of their gross receipts from agriculture, extractive business, savings and loans, or banks and financial activities must apportion income to California by multiplying business income by the sales factor (i.e., single sales factor apportionment formula)	Cal. Rev. & Tax. Cd. § 25128.7
Colorado	Single sales factor formula	N/A	Colo. Rev. Stat. § 24-60-1308; Colo. Rev. Stat. § 39-22-303.5(2)
Connecticut	Single sales 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 sales factor formula.	Conn. Gen. Stat. § 12-218

2024 A&A Formulas

Jurisdiction	Apportionment Formul	Comments	Authority
Delaware	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)
District of Columbia	Single sales factor formula	N/A	Neb. Rev. Stat. § 77-2734.16
District of Columbia	Single sales factor formula	If not a financial institution, single sales factor formula. Financial institutions use an apportionment formula with two factors, a payroll factor and a gross income factor.	D.C. Code Ann. § 47-1810.02(d-1); D.C. Mun. Regs. 9 § 129.1
Florida	3-factor formula	Sales factor formula is double-weighted. Certain taxpayers may be eligible to apportion adjusted federal income solely by the sales factor.	Fla. Stat. § 220.15
Georgia	Single sales 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)
Hawaii	3-factor formula	The three equally-weighted factors are property, payroll, and sales.	Haw. Rev. Stat. § 235-29
Idaho	3-factor formula	The sales factor is generally double weighted. Special rules apply to certain businesses or industries.	Idaho Code § 63-3027
Illinois	Single sales factor formula	N/A	ILCS Chapter 35 § 5/304(h)(3)
Indiana	Single sales factor formula	Indiana uses single sales factor apportionment	Ind. Code § 6-3-2-2
Iowa	Single sales factor formula	Iowa uses a single sales factor formula	Iowa Code § 422.33(2)(b)
Kansas	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)

2024 A&A Formulas

Jurisdiction	Apportionment Formul	Comments	Authority
Kentucky	Single sales factor formula	Applicable to taxable years beginning on or after January 1, 2018, Kentucky uses a single receipts factor apportionment formula with some exceptions. For taxable years prior to January 1, 2018 a 3 factor apportionment formula of property, payroll and double weighted sales factor was used.	Ky. Rev. Stat. Ann. § 141.120 (9)
Louisiana	Single sales factor formula	Single sales factor formula. Louisiana uses a single sales factor apportionment formula. Special rules apply to certain business or industries.	La. Rev. Stat. Ann. § 47:287.95
Maine	Single sales factor formula	Maine uses a single sales factor apportionment formula.	Me. Rev. Stat. Ann. 36 § 5211
Maryland	3-factor formula	Maryland uses a 3 factor apportionment formula of property, payroll and three times the sales factor. Special rules apply to certain business or industries.	Md. Code Ann. Tax-Gen. § 10-402; Md. Regs. Code § 03.04.03.08
Massachusetts	3-factor formula	Massachusetts uses a 3 factor apportionment formula of property, payroll, and double weighted sales factor. A single sales factor formula is used for manufacturing corporations and mutual fund service corporations	Mass. Gen. L. Chapter 63 § 38(c)
Michigan	Single sales factor formula	Michigan corporate income tax uses a single sales factor apportionment formula.	Mich. Comp. Laws Ann. § 206.661 (2)
Minnesota	Single sales factor formula	Minnesota uses a single sales factor apportionment formula.	Minn. Stat. § 290.191, Subd. 2(b)
Mississippi	N/A	Mississippi taxpayers have the 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)
Missouri	Single sales factor formula		
Montana	3-factor formula (equally weighted)	N/A	Mont. Code Ann. § 15-31-305
Nebraska	Single sales factor formula	Nebraska uses a single sales factor apportionment formula.	Neb. Rev. Stat. § 77-2734.16

2024 A&A Formulas

Jurisdiction	Apportionment Formula	Comments	Authority
Nevada	N/A	N/A	N/A
New Hampshire	3-factor formula	Double-weighted sales factor	N.H. Rev. Stat. Ann. § 77-A:3, II
New Jersey	Single sales factor formula	Sales factor is double-weighted. Between 2012 and 2014, the three-factor apportionment formula was modified, and a single sales fraction formula will be phased in by 2014.	N.J. Rev. Stat. § 54:10A-6
New Mexico	3-factor formula	The sales factor may be double weighted by manufacturers until January 1, 2020.	NMSA 1978 § 7-4-10
New York	Single sales factor formula	N/A / The Property, Payroll, and Sales factors are entered into New York for use in New York City. Only the Sales factor is used for New York State.	N.Y. Tax Law § 210(3)(a)(10)(A)(ii)
North Carolina	Single sales factor formula	Sales factor double weighted	N.C. Gen. Stat. § 105-130.4
North Dakota	3-factor formula (equally weighted)	For the first taxable year after December 31, 2017, taxpayers that are not pass-through entities can elect to use a 75% weighted sales factor in North Dakota. For tax years beginning after Dec. 31, 2018, taxpayers that are not pass-through entities can elect to use a single sales factor. Each election is binding for five tax years, must be made on a timely filed original return, and is applicable to all entities in a unitary group and for those filing a consolidated North Dakota return.	N.D. Cent. Code § 57-38.1-09
Ohio	N/A	N/A	N/A
Oklahoma	3-factor formula	Sales factor is double-weighted for certain corporations.	Okla. Stat. 68 § 2358(A)(5)
Oregon	3-factor formula	Oregon is a single-factor sales factor state. However, there is an alternative method for taxpayers primarily engaged in utilities or telecommunications. Taxpayers may elect to apportion business income using a double-weighted sales factor. This alternative apportionment method utilizes all three factors.	Or. Rev. Stat. § 314.650

2024 A&A Formulas

Jurisdiction	Apportionment Formul	Comments	Authority
Pennsylvania	Corporate Returns: Single sales factor formula; Partnership Returns: 3-factor formula	Corporate Returns: Effective for taxable years beginning after 12/31/2012, all business income must be apportioned to Pennsylvania by multiplying the income by a single sales factor formula, except Forms RCT-105 and Schedule H. Partnership Returns: 3-factor formula except Schedule H-Corp.	Pa. Stat. Ann. 72 § 7401(3)(2)(a)(9)
Rhode Island	3-factor formula	All factors equally weighted.	R.I. Gen. Laws § 44-11-14
Rhode Island	Single sales factor formula	Rhode Island uses a single sales factor apportionment formula.	R.I. Gen. Laws § 44.11.14
South Carolina	Single sales factor formula	Beginning in 2011, the single sales factor formula replaced the 3-factor formula.	S.C. Code Ann. § 12-6-2252
South Carolina	Single sales factor formula	Taxpayers who are not manufacturers or dealers use a single gross receipts factor apportionment formula.	S.C. Code Ann. § 12-6.2252
South Dakota	N/A	N/A	N/A
Tennessee	3-factor formula	Double-weighted receipts factor	Tenn. Code Ann. § 67-4-2012(a)
Tennessee	3-factor formula	Tennessee utilizes a 3 factor formula in 2018 and triple-weights the receipts factor.	Tenn. Code Ann. § 67-4.2012(a)
Texas	Single sales factor formula	Texas uses single-factor gross receipts apportionment formula.	Tex. Tax Code Ann. § 171.106
Utah	Single sales factor formula	Sales factor weighted taxpayers must use a single sales factor formula. Non-sales factor weighted taxpayers have the option of electing to use an equally- weighted 3-factor formula or double-weighted sales factor formula.	Utah Code Ann. § 59-7-311
Vermont	3-factor formula	Double weighted sales factor has been in use since 2006.	Vt. Stat. Ann. 32 § 5833(a)
Virginia	3-factor formula	Sales factor is double-weighted; however, from July 1, 2011 through July 1, 2014, an optional single sales factor apportionment formula was phased in for manufacturing companies; from July 1, 2012 through July 1, 2015 a single sales factor apportionment formula is being phased in for retail companies.	Va. Code Ann. § 581-408; Va. Code Ann. § 581-422; Va. Code Ann. § 58.1-422.1
Washington	N/A	N/A	N/A

2024 A&A Formulas

Jurisdiction	Apportionment Formul	Comments	Authority
West Virginia	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)
Wisconsin	Single sales factor formula	N/A	Wis. Stat. § 71.25(6)
Wyoming	N/A	N/A	N/A