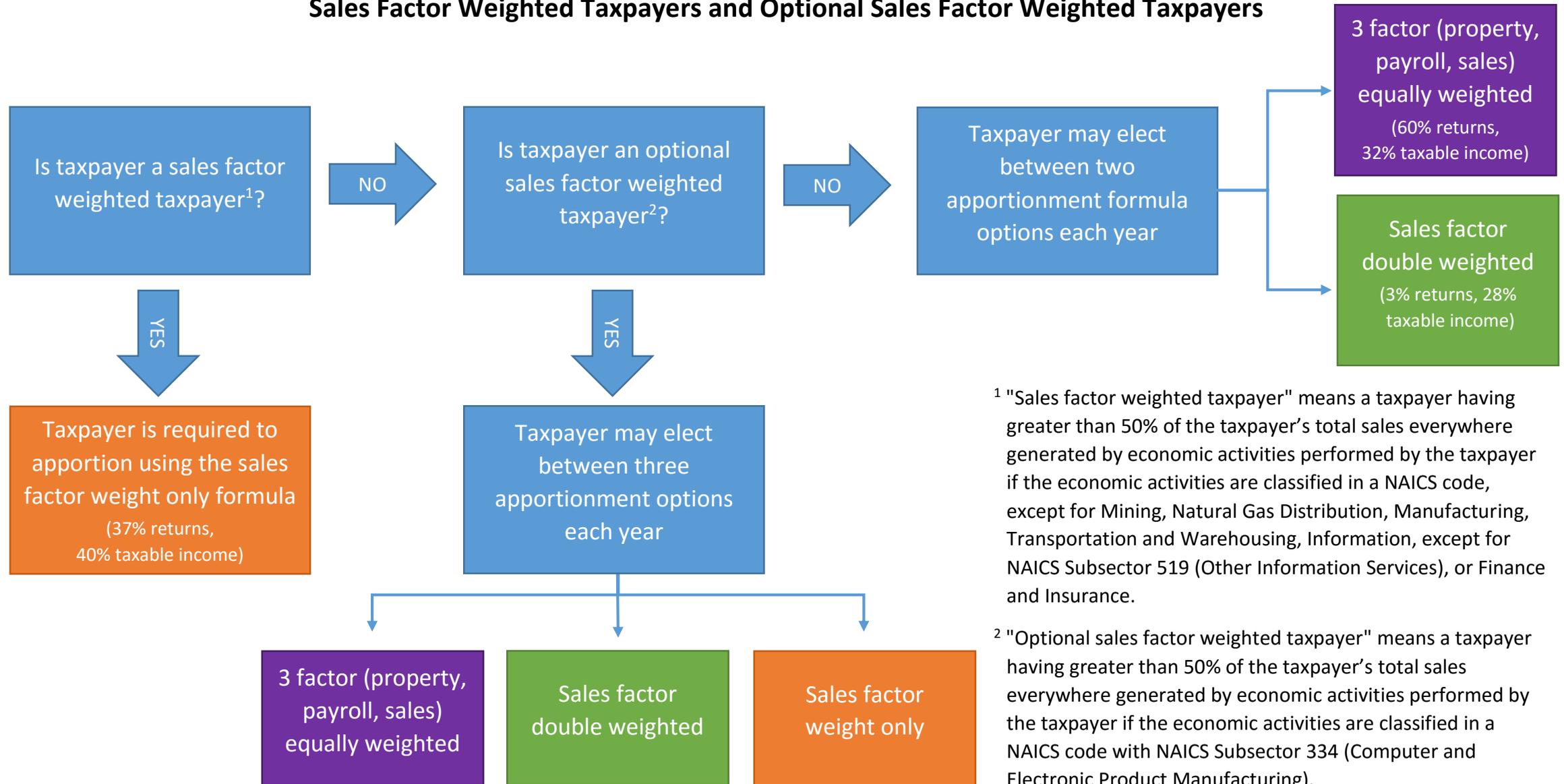


# Apportionment of Business Income for Purposes of the Corporate Income Tax

## Sales Factor Weighted Taxpayers and Optional Sales Factor Weighted Taxpayers



<sup>1</sup> "Sales factor weighted taxpayer" means a taxpayer having greater than 50% of the taxpayer's total sales everywhere generated by economic activities performed by the taxpayer if the economic activities are classified in a NAICS code, except for Mining, Natural Gas Distribution, Manufacturing, Transportation and Warehousing, Information, except for NAICS Subsector 519 (Other Information Services), or Finance and Insurance.

<sup>2</sup> "Optional sales factor weighted taxpayer" means a taxpayer having greater than 50% of the taxpayer's total sales everywhere generated by economic activities performed by the taxpayer if the economic activities are classified in a NAICS code with NAICS Subsector 334 (Computer and Electronic Product Manufacturing).