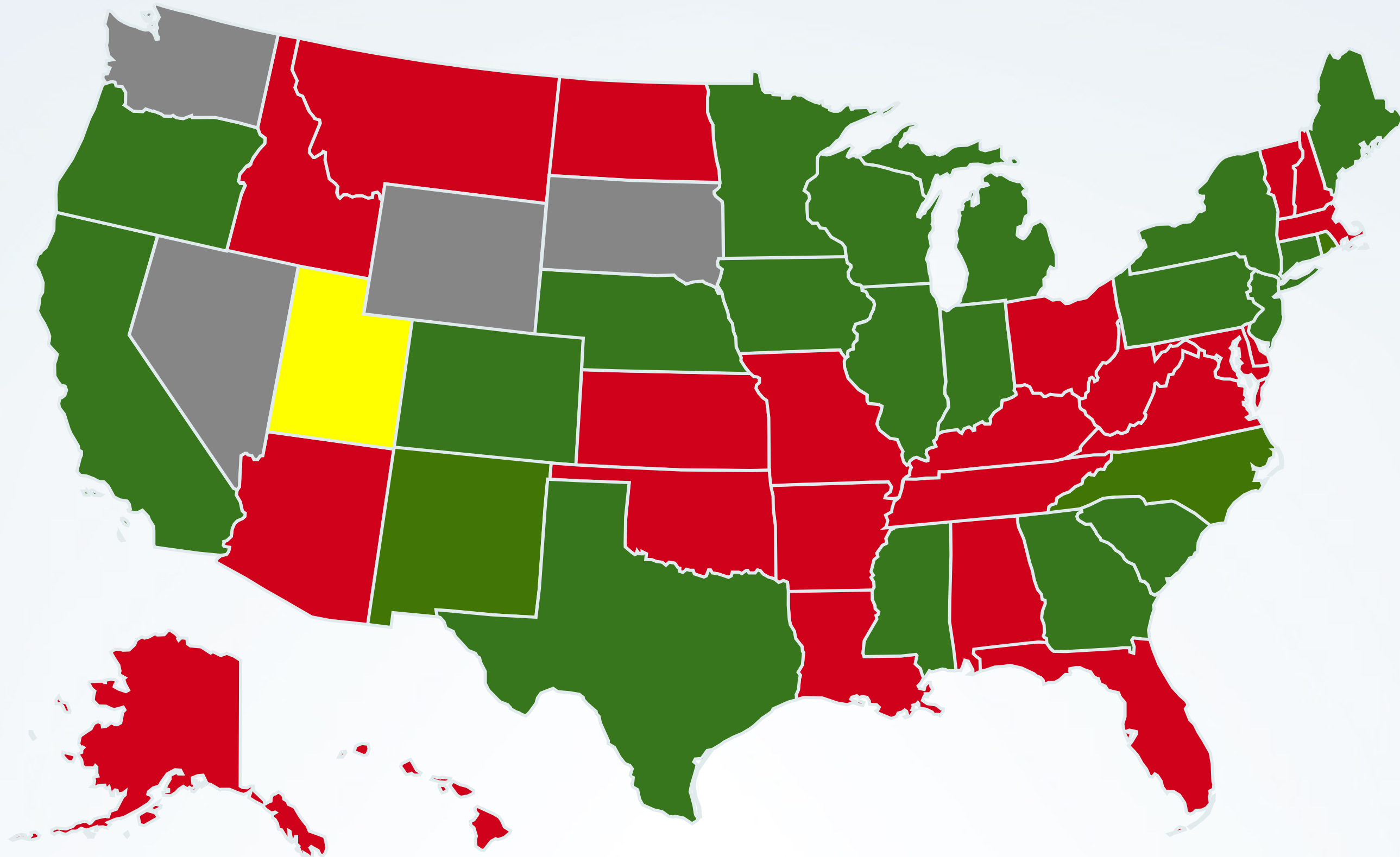


# States that allow Single Sales Apportionment for Corporate Income Tax Calculations



Green: Single Sales Factor States  
Red - Non Single Sales Factor States  
Gray - No income tax levied

\* Utah allows Single Sales Factor for some industries but does not allow the option for all businesses within the state  
\* New Mexico and North Carolina are phasing in single sales factor for manufacturing businesses through 1/1/2018