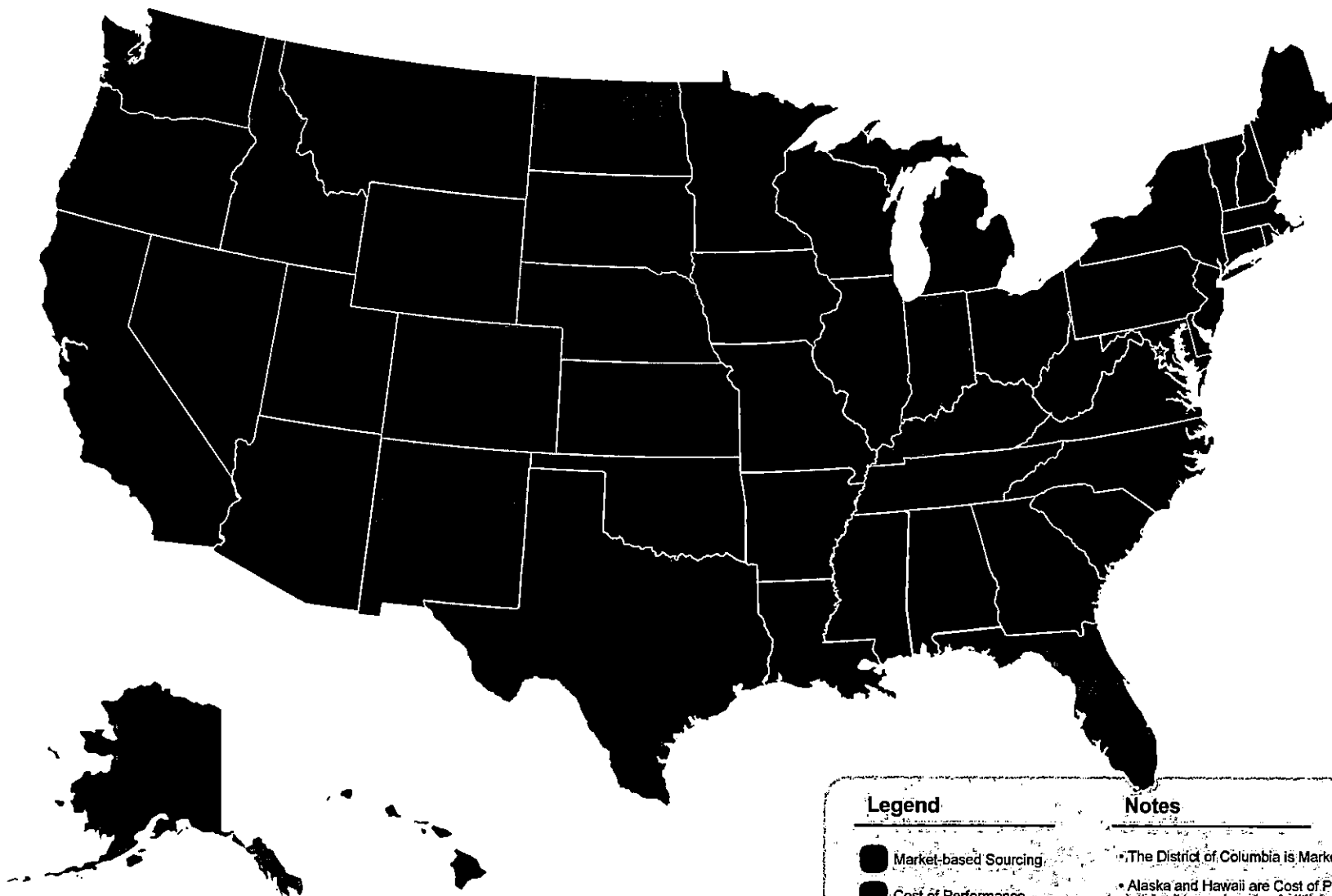


Corporate Income Tax Apportionment Methods



Legend	Notes
Market-based Sourcing	• The District of Columbia is Market-based Sourcing
Cost of Performance	• Alaska and Hawaii are Cost of Performance
Cost of Performance based on percentage of costs in state	• Missouri is Market-based sourcing for taxpayers electing single-sales factor
No Corporate Income Tax	• Arizona has an election available to phase-in market-based sourcing for multi-state service providers