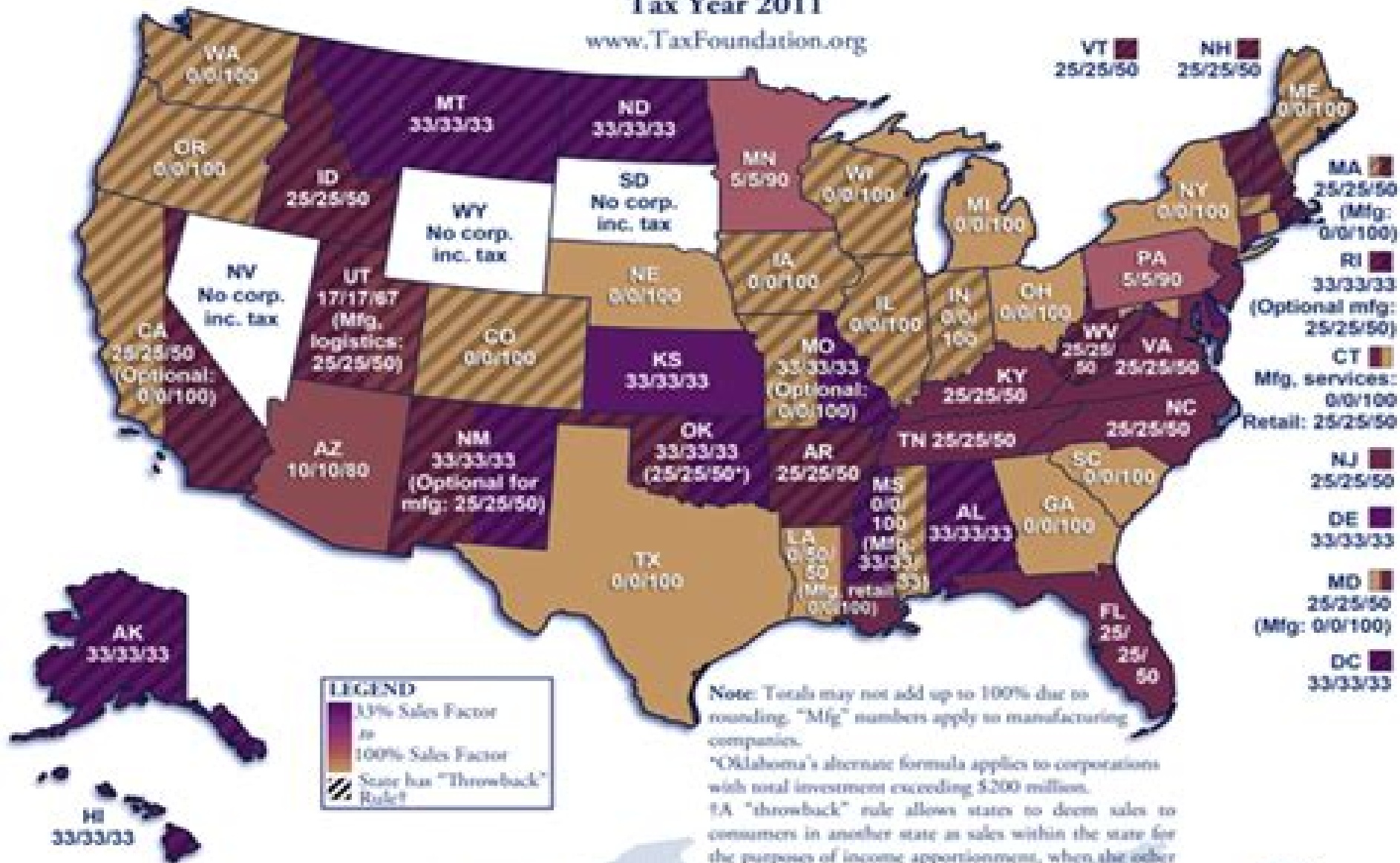


State Corporate Income Tax Apportionment Formulas

Property/Payroll/Sales Percent

Tax Year 2011

www.TaxFoundation.org



Source: Tax Foundation research.

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