

MULTISTATE TAX

Portfolio Classification Guide

This Classification Guide includes all Portfolios currently in this Series. Additional copies of this classification guide and classification guides for the U.S. Income Series; Estates, Gifts, and Trusts Series; and Foreign Income Series may be obtained by calling (800) 372-1033.

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CORPORATE INCOME TAXES

Income Taxes: Computation of State Taxable Income (Alabama Through Michigan) (1090)
Income Taxes: Computation of State Taxable Income (Minnesota Through Wyoming) (1100-2nd)
Income Taxes: Definition of a Unitary Business (1110-2nd)
Income Taxes: Consolidated Returns and Combined Reporting (1130)
Income Taxes: The Distinction Between Business and Nonbusiness Income (1140)
Income Taxes: Principles of Formulary Apportionment (1150)
Income Taxes: State Formulary Apportionment Methods (Alabama Through Michigan) (1160-2nd)
Income Taxes: State Formulary Apportionment Methods (Minnesota Through Wyoming) (1170-2nd)
Income Taxes: Special Problems in Formulary Apportionment (1180-2nd)
State Taxation of Corporate Income From Intangibles (1190)
Income Taxes: State Treatment of Net Operating Losses (1200)

SALES AND USE TAXES

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Sales and Use Taxes: General Principles (1300-2nd)
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State Taxation of S Corporations (1510)
Mergers and Acquisitions: Income Tax Problems (1520)
Mergers and Acquisitions: Sales and Use Tax Consequences (1530)
State Tax Aspects of Bankruptcy (1540-2nd)
Choice of Entity: An Overview of Tax and Non-Tax Considerations (1550)
State Taxation of Limited Liability Companies and Partnerships (1560)
Recovery of Attorney's Fees in State Tax Controversies (1590)

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Property Taxes: The Exemption for Intangibles (1640)
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California Personal Income Tax (1900)
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California Sales and Use Taxes (1920)
California Property Taxes (1930)
California Water's-Edge Election for Unitary Reporting (1940)
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Massachusetts Corporate Taxes (2140)
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New York State and City Corporation Income Taxes (2200)
New York Personal Income Tax (2210)
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North Carolina Corporate Income and Franchise Taxes (2250)
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PERSONAL INCOME TAXES

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NUMERICAL FINDING LIST

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1100-2nd	Income Taxes: Computation of State Taxable Income (Minnesota Through Wyoming)	1590	Recovery of Attorney's Fees in State Tax Controversies
1110-2nd	Income Taxes: Definition of a Unitary Business	1600	Unclaimed Property
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1150	Income Taxes: Principles of Formulary Apportionment	1640	Property Taxes: The Exemption for Intangibles
1160-2nd	Income Taxes: State Formulary Apportionment Methods (Alabama Through Michigan)	1690	State Environmental Taxes
1170-2nd	Income Taxes: State Formulary Apportionment Methods (Minnesota Through Wyoming)	1700-2nd	State Tax Appeal Systems
1180-2nd	Income Taxes: Special Problems in Formulary Apportionment	1720	State Tax Audit and Collection Procedures: General Principles
1190	State Taxation of Corporate Income From Intangibles	1730	Managing State Tax Audits
1200	Income Taxes: State Treatment of Net Operating Losses	1750	State Taxation of Compensation Benefits
1270	Sales and Use Taxes: Streamlined Sales Tax System	1770	Doing Business in States Other Than the State of Incorporation (Alabama Through Michigan)
1300-2nd	Sales and Use Taxes: General Principles	1780	Doing Business in States Other Than the State of Incorporation (Minnesota Through Wyoming)
1310-2nd	Sales and Use Taxes: Services	1800	State Taxation of Banks and Financial Institutions (CA, IL, NY, TN)
1320-2nd	Sales and Use Taxes: Information Services	1810-2nd	State Taxation of Transportation, Telecommunications, and Energy Companies
1330	Sales and Use Taxes: The Machinery and Equipment Exemption	1820	State Taxation of Service Providers
1340	Sales and Use Taxes: Drop Shipment Transactions	1840	State Taxation of Construction Contractors
1350	Sales and Use Taxes: Communications Services and Electronic Commerce	1900	California Personal Income Tax
1360	Sales and Uses Taxes: Retail Sales Issues	1910	California Franchise and Corporation Income Taxes
1400	Federal Constitutional Limitations on State Taxation	1920	California Sales and Use Taxes
1410	Limitations on States' Jurisdiction to Impose Net Income Based Taxes	1930	California Property Taxes
1420	Limitations on States' Jurisdiction to Impose Sales and Use Taxes	1940	California Water's-Edge Election for Unitary Reporting
1430	Jurisdictional Limitations: Attributional Nexus	1960	Connecticut Corporate Business Tax
1450-2nd	Credits and Incentives: Alabama Through Hawaii	2000	Florida Corporate Income Tax
1460-2nd	Credits and Incentives: Idaho Through Mississippi	2050	Georgia Corporate Taxes
1470-2nd	Credits and Incentives: Missouri Through Oklahoma	2100	Illinois Corporation Income Taxes
1480	Credits and Incentives: Oregon Through Wyoming	2110	Illinois Sales and Use Taxes
1500	State Taxation of Pass-Through Entities: General Principles	2140	Massachusetts Corporate Taxes
1510	State Taxation of S Corporations	2160	Michigan Single Business Tax
1520	Mergers and Acquisitions: Income Tax Problems	2200	New York State and City Corporation Income Taxes
1530	Mergers and Acquisitions: Sales and Use Tax Consequences	2210	New York Personal Income Tax
1540-2nd	State Tax Aspects of Bankruptcy	2220	New York Sales and Use Taxes
1550	Choice of Entity: An Overview of Tax and Non-Tax Considerations	2250	North Carolina Corporate Income and Franchise Taxes
		2280	South Carolina Corporate Income Tax
		2300	Pennsylvania Corporate Taxes
		2400	Texas Franchise Tax
		2650	Business Operations in Puerto Rico
		3010	Personal Income Taxes: Alabama Through Michigan
		3020	Personal Income Taxes: Minnesota Through Wyoming

Renumbered Portfolios Finding Table

Certain State Portfolios are renumbered when they are revised in order to group related topics together within the series. The following table shows the Portfolios which have been renumbered in the past 2 years.

Former Number	Title	New Number
1120-2nd	Income Taxes: California Water's-Edge Unitary Legislation	1940
1650	Michigan Single Business Tax	2160
1830	State Taxation of Retailers	1360