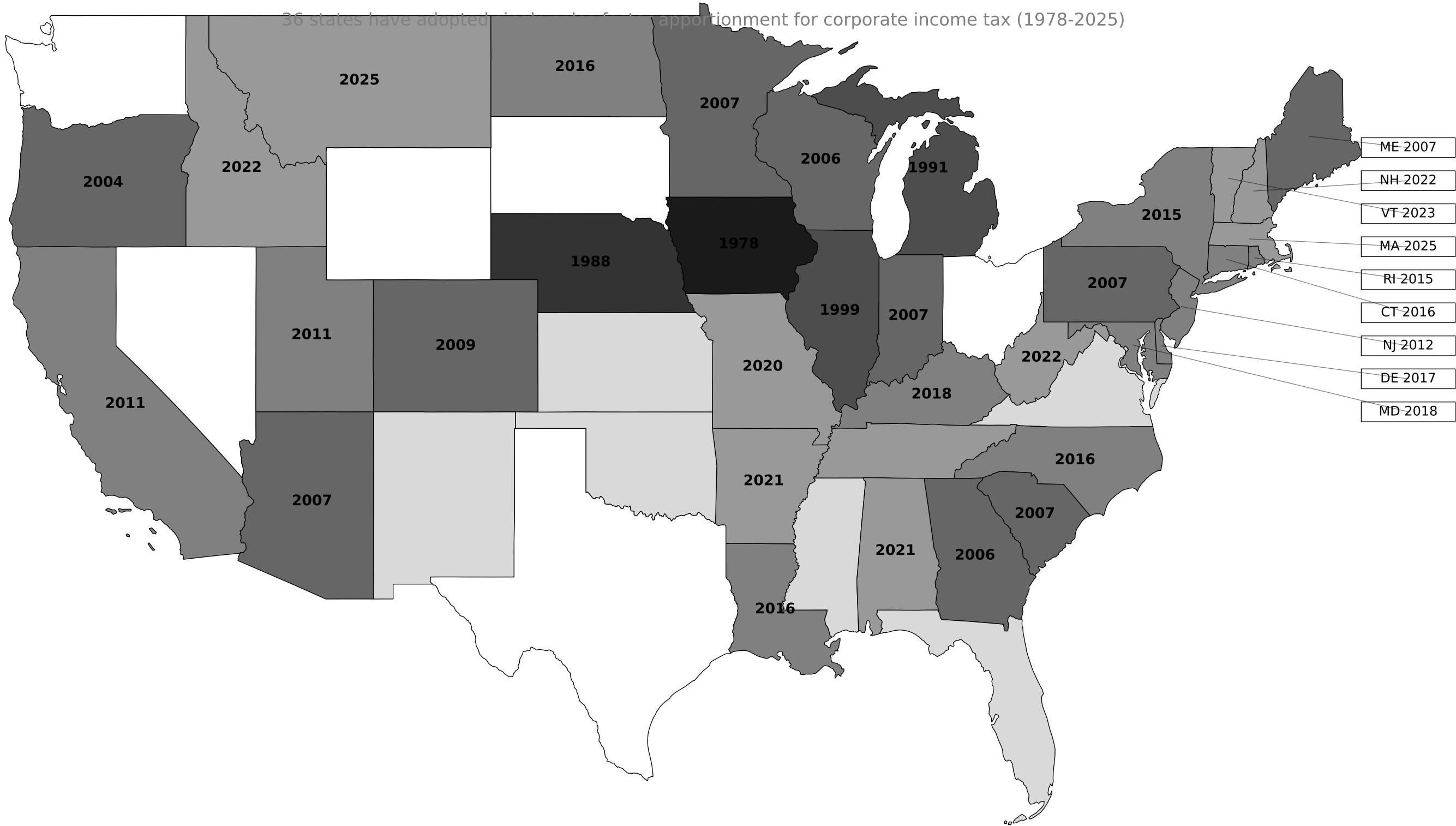


Single Sales Factor Apportionment Adoption in the United States



1970s (1 state)	1990s (2 states)	2010s (12 states)	Corp. tax, no SSF (8 states)
1980s (1 state)	2000s (10 states)	2020s (10 states)	No corp. income tax (6 states)

Note: This map shows the temporal and geographic spread of single sales factor adoption.
States with corporate income tax but no SSF are shown in light gray. States with no corporate income tax are shown in white.