

## Income/Franchise:

### Florida DOR Addresses Sales Factor Sourcing of Revenue from Various Services

*Technical Assistance Advisement (TAA), No. 21C1-005*, Fla. Dept. of Rev. (7/2/21). The Florida Department of Revenue recently released an administrative ruling in response to a company's request for guidance on how to source income from various services for state corporate income tax apportionment purposes, generally concluding that it must source the income from the different types of services it provides to the location to which the deliverables from those services are forwarded, sent, delivered, or provided, on a market basis pursuant to section 220.15, F.S., and Rule 12C-1.0155, F.A.C. Accordingly, to the extent that the deliverables from its services are forwarded, sent, delivered, or provided to a customer location in Florida, the income should also be included in the numerator of its Florida sales factor. Please contact us with any questions.

**URL:** <https://floridarevenue.com/TaxLaw/Documents/21C1-005.pdf>

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