

## Implementation of SSF in Utah under HB 293 and SB 72 (2018)

Sales Factor Weighted Taxpayer - NAICS Industries		CY 2017	CY 2018	CY 2019	CY 2020	CY 2021
		Filing Method				
11	Agriculture	SSF	SSF	SSF	SSF	SSF
22	Utilities (except 2212 - see below)	SSF	SSF	SSF	SSF	SSF
23	Construction	SSF	SSF	SSF	SSF	SSF
3254	Pharmaceutical and Medicine Manufacturing	Elect DWSF or TF	SSF	SSF	SSF	SSF
3333	Commercial and Service Industry Machinery Manufacturing	Elect DWSF or TF	SSF	SSF	SSF	SSF
334	Computer and Electronic Product Manufacturing	Elect SSF, DWSF or TF	SSF	SSF	SSF	SSF
336111	Automobile Manufacturing	Elect SSF, DWSF or TF	SSF	SSF	SSF	SSF
42	Wholesale Trade	SSF	SSF	SSF	SSF	SSF
44-45	Retail Trade	SSF	SSF	SSF	SSF	SSF
519	Other Information Services	SSF	SSF	SSF	SSF	SSF
53	Real Estate	SSF	SSF	SSF	SSF	SSF
54	Professional Services	SSF	SSF	SSF	SSF	SSF
55	Management	SSF	SSF	SSF	SSF	SSF
56	Waste Management	SSF	SSF	SSF	SSF	SSF
61	Education Services	SSF	SSF	SSF	SSF	SSF
62	Health Care	SSF	SSF	SSF	SSF	SSF
71	Arts	SSF	SSF	SSF	SSF	SSF
72	Food Services	SSF	SSF	SSF	SSF	SSF
81	Other	SSF	SSF	SSF	SSF	SSF
92	Public Administration	SSF	SSF	SSF	SSF	SSF
Any taxpayer that was SSF the year before (starting in 2019 looking back to 2018)			SSF	SSF	SSF	SSF

Phased-in Sales Factor Weighted Taxpayer - NAICS Industries		Filing Method				
		21	Mining (except 211120 Crude Petroleum Extraction & 2121 Coal Mining after 2018 - see below)	Elect DWSF or TF	Elect DWSF or TF	4X SF
2212	Natural Gas Distribution (for 2018 only, then see below for 2019-2021)	Elect DWSF or TF	Elect DWSF or TF	See below	See below	See below
31-33	Manufacturing (except 3254, 3333, 334, 336111 - see above - and 311, 3121, & 327310 after 2018 - see below)	Elect DWSF or TF	Elect DWSF or TF	4X SF	8X SF	SSF
48-49	Transportation and Warehousing (except 482 Rail Transportation after 2018 - see below)	Elect DWSF or TF	Elect DWSF or TF	4X SF	8X SF	SSF
51	Information (except 519 - see above - and 512110 motion picture & 515 broadcasting after 2018 - see below)	Elect DWSF or TF	Elect DWSF or TF	4X SF	8X SF	SSF
52	Finance and Insurance (except 522110 commercial banking after 2018 - see below)	Elect DWSF or TF	Elect DWSF or TF	4X SF	8X SF	SSF
Method of determining whether taxpayer fits within phased-in sales factor weighted industry rather than a sales factor weighted industry above:		Primary Sales & Econ Activity Nationwide	Primary Property/ Payroll use in Utah	Primary Sales & Econ Activity Nationwide		No need to determine

Optional Apportionment Taxpayer - NAICS Industries		Filing Method (SSF Election is Permanent)				
		211120	Crude Petroleum Extraction	N/A	N/A	Elect 4X SF or TF
2121	Coal Mining	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
2212	Natural Gas Distribution	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
311	Food Manufacturing	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
3121	Beverage Manufacturing	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
327310	Cement Manufacturing	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
482	Rail Transportation	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
512110	Motion Picture and Video Production	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
515	Broadcasting (except Internet)	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
522110	Commercial Banking	N/A	N/A	Elect 4X SF or TF	Elect 8X SF or TF	Elect SSF or TF
Method of determining whether taxpayer fits within optional apportionment taxpayer industry rather than sales factor or phased-in industry above:		N/A	N/A	Primary property/payroll use in Utah		