

CRTC § 25122

[A] taxpayer is taxable in another state if

(a) in that state it is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax, or

(b) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

(Emphasis added).

STATE BOARD OF EQUALIZATION



Appeal Name: Craigslist, Inc.
Case ID: 725838, 843070 ITEM # B1
Date: 12/16/15 Exhibit No: 12.2
[TP] FTB DEPT PUBLIC COMMENT