DEPARTMENT OF STATE REVENUE

02-20120554.LOF

Final Order Denying Refund: 02-20120554
Corporate Income Tax
For the Years 2008, 2009, 2010

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ISSUES

I. Corporate Income Tax – Apportionment – Throwback Sales.

Authority: Public Law 86-272 (codified at 15 U.S.C. §381); IC § 6-3-2-2; 45 IAC 3.1-1-38; 45 IAC 3.1-1-53; 45 IAC 3.1-1-64; Sherwin-Williams Co. v. Indiana Dep't. of State Revenue, 673 N.E.2d 849 (Ind. Tax Ct. 1996); Multistate Tax Compact Art. IV.3 (1967); Multistate Tax Compact Allocation and Apportionment Regulation, Reg. IV.3 (1973); Black's Law Dictionary 1497 (8th ed. 2004).

Taxpayer protests the proposed assessment of additional income tax related to the "throwback" to Indiana of sales originating from Indiana to purchasers in Mississippi, Missouri, and Tennessee.

II. Tax Administration – Underpayment Penalty.

Authority: IC § 6-3-4-4.1.

Taxpayer protests the imposition of a ten percent underpayment penalty.

STATEMENT OF FACTS

Taxpayer is a plastics manufacturer with plants in Indiana. Taxpayer sells its products to destinations throughout North America.

A review by the Indiana Department of Revenue ("Department") of Taxpayer's federal and state income tax returns for the years 2008 through 2010 and supporting information revealed several areas of non-compliance relating to the calculation of Taxpayer's Indiana corporate income tax. The Department made several adjustments to the calculation of Taxpayer's Indiana corporate income tax. The Department included the throwback to Indiana of sales destined to several foreign states, because the Department found that Taxpayer's activities in those states did not exceed the protection of P.L. 86-272.

Taxpayer protested the adjustment made by the Department to Taxpayer's "Indiana receipts factor" as it related to sales destined to Mississippi, Missouri, and Tennessee as well as associated penalties. An administrative hearing was held and this Letter of Findings ensues. Further facts will be provided as needed.

I. Corporate Income Tax – Apportionment – Throwback Sales.

DISCUSSION

As a threshold issue, although a statute that imposes a tax is strictly construed against the State, all tax assessments are prima facie evidence that the Department's claim for the unpaid tax is valid and the taxpayer bears the burden of proving that any assessment is incorrect. IC § 6-8.1-5-1(c); Lafayette Square Amoco, Inc. v. Indiana Dep't of State Revenue, 867 N.E.2d 289, 292 (Ind. Tax Ct. 2007).

A taxpayer is required to maintain books and records so that the Department can determine the amount, if any, of a taxpayer's liability for tax. IC § 6-8.1-5-4(a). This requirement includes all source documents necessary to determine the tax. Id.

The issue in this protest is whether income from Taxpayer's sales to customers located in various foreign states and jurisdictions should have been "thrown back" to Indiana and included in the Indiana sales factor of the formulary apportionment calculation of Indiana corporate income tax due.

"Throwback" sales are sales of a taxpayer the receipts of which are attributed to Indiana because the sales originating in Indiana went to purchasers in other states and the taxpayer is not subject to tax in those other states. The receipts that are not subject to tax in the other states get "thrown back" to Indiana, because the sales related to those receipts originated in Indiana.

Taxpayer filed an amended return for fiscal year ending September 30, 2008, to adjust throwback sales that were first reported to Indiana on the original return. The amended return included an explanation that Taxpayer performed activities in other states that exceeded the protection of P.L. 86-272. Taxpayer claimed it had nexus in those states with the result that the sales Taxpayer had originally thrown back to Indiana should now be reversed thus reducing "Indiana receipts factor."

During the course of reviewing Taxpayer's returns, the Department made several adjustments to Taxpayer's property and sales factors. Taxpayer protested one of the adjustments to its sales factor. Specifically, the Department attributed to Indiana certain of Taxpayer's sales made to locations in other states. The Department concluded that there was no basis for the exclusion of the throwback sales from the "Indiana receipts factor" since Taxpayer provided minimal documentation relating to Taxpayer's activities in the various other states with which Taxpayer now claimed it had nexus. The Department, therefore, treated these sales as "throwback" sales attributed to Indiana. IC § 6-3-2-2(e), (n). The decision resulted in an increase in Taxpayer's corporate adjusted

gross income tax. Taxpayer maintains that the throw-back rule is not warranted for sales to Mississippi, Missouri, and Tennessee.

Indiana imposes a tax on each corporation's adjusted gross income attributable to "sources within Indiana." IC § 6-3-2-1(b). Where a corporation receives income from both Indiana and out-of-state sources, the amount of tax is determined by a three-factor apportionment formula established by IC § 6-3-2-2(b). For the years at issue, that formula operated by multiplying Taxpayer's total business income by a fraction composed of a property factor, a payroll factor, and a sales factor.

The "sales factor" consists of a fraction, "the numerator of which is the total sales of the taxpayer in [Indiana] during the taxable year, and the denominator of which is the total sales of the taxpayer everywhere during the taxable year." IC § 6-3-2-2(e).

The Department determined that, for purposes of calculating Taxpayer's Indiana tax liability, the receipts from sales to out-of-state customers should be thrown back to Indiana because the sales were made within jurisdictions where Taxpayer did not have nexus with the state. The audit based its decision on 45 IAC 3.1-1-50 and instructions included on the state return that attribute those sales to Indiana if the taxpayer is not taxable in the state of the purchaser and the sale is attributed to Indiana if the property is shipped from Indiana. Such sales are designated as "throw-back" sales. Id.

The basic rule is found at IC § 6-3-2-2. IC § 6-3-2-2(e) provides that "[s]ales of tangible personal property are in this state if... (2) the property is shipped from an office, a store, a warehouse, a factory, or other place of storage in this state and... (B) the taxpayer is not taxable in the state of the purchaser." IC § 6-3-2-2(n) provides that "[f]or purposes of allocation and apportionment of income under this article, a taxpayer is taxable in another state if: (1) in that state the taxpayer 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 (2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not." Therefore, in order to properly attribute income to a foreign state, taxpayer must show that one of the taxes listed in IC § 6-3-2-2(n)(1) has been levied against him or that the state has the jurisdiction to impose a net income tax regardless of "whether, in fact, the state does or does not." Id.

Again, it is the taxpayer's responsibility to establish that the existing tax assessment is incorrect. As stated in IC § 6-8.1-5-1(c), "The notice of proposed assessment is prima facie evidence that the department's claim for the unpaid tax is valid. The burden of proving that the proposed assessment is wrong rests with the person against whom the proposed assessment is made."

Taxpayer asserts that it has nexus in Mississippi, Missouri, and Tennessee, and, therefore, the throw-back rule is not applicable to the sales that were made to purchasers in those states. Taxpayer maintains that the following activities exceeded the protections of P.L. 86-272:

(1) Designing and facilitating product development

(2) Quality control assessments at the customer location

(3) Resolving quality control issues at the customer locations.

Taxpayer argued in its October 9, 2012 protest letter that the above activities "performed in Mississippi, Missouri, and Tennessee suggests sufficient historic and future contacts requiring corporate income tax or franchise tax reporting obligations."

The Department's audit summary report states that Taxpayer made the same argument during the Department's investigation:

> [Taxpayer] filed an amended return in FYE 9/30/08 to adjust the throwback sales that were reported on the original return. This return included an explanation that [Taxpayer] performed one or all of the following activities, which exceeded the protection of P.L. 86-272, in states it was improperly throwing back sales to Indiana:
>
> 1) Employee sales representatives addressed and resolved bottle and/or cap quality control issues at customers locations.
>
> 2) Indiana plant employees addressed and resolved bottle and/or cap quality control issues at customer locations
>
> 3) Consigning goods inventories were located at vendor or customer locations.

During the audit, the Department requested that Taxpayer document its position. The Department's audit summary report documents this request and Taxpayer's response:

> The taxpayer was asked to provide documentation for all audit years to support the states where sales were not thrown back. The taxpayer provided minimal documentation (three expense reports) to support that employees were performing activities not protected by P.L. 86-272 in numerous states. These states included Arkansas, Canada On and SK, Iowa, Kentucky, Minnesota, Montana, Missouri and Tennessee. No explanation was included with this documentation explaining the job responsibilities of the employee or what activities were performed in the state. Since the information provided does not prove the taxpayer went beyond mere solicitation in these states, sales from these states will be thrown back [to Indiana]. The taxpayer also provided a workpaper showing consigned inventory.
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> This information conflicted with previous information provided that agreed with the Federal return balance

sheet inventory numbers. The taxpayer did not provide any support for the changes in information. Due to these facts, sales to these states (Florida (FY 10 only), Kansas (FY 10 only), Maryland (FY 10 only) and Mississippi (all tax years) will be thrown back.

In its protest letter dated October 9, 2012, and during the hearing, Taxpayer indicated that it was in the process of entering into voluntary disclosure agreements ("VDAs") with the tax collection agencies of Mississippi, Missouri, and Tennessee whereupon Taxpayer would file and pay corporate income or franchise taxes in those states. Subsequent to the hearing, Taxpayer provided – unsigned – copies of these returns. Taxpayer did not provide copies of the VDAs, nor was Taxpayer willing to provide further documentation and explanation of the activities it claimed provided sufficient nexus with Mississippi, Missouri, and Tennessee. Taxpayer stated that several years prior to the audit years, Taxpayer engaged a consultant to do a "nexus review" of its activities. Taxpayer states it had difficulty finding the underlying data relating to the nexus activities because the employee who handled the "nexus review" was no longer with the company. Taxpayer was therefore unwilling to make any additional effort to document its activities.

Taxpayer argued in its protest letter dated October 9, 2012 that Taxpayer "determined that it likely had nexus in several states, including Mississippi, Missouri, and Tennessee through the activities of its engineers and plant employees responsible for quality control." (Emphasis added). Taxpayer continues, "Such activities could include designing and facilitating product development as well as performing quality control assessments and conducting other quality control activities at the customer location." (Emphasis added). Taxpayer contends that "while the regularity of the travel varies depending upon the year, the frequency of these travel activities in recent years suggests the establishment of substantial nexus with Mississippi, Missouri, and Tennessee for corporate income tax and franchise tax purposes."

The unsigned returns Taxpayer presented were for:

(1) Tennessee Franchise/Excise Tax returns for the periods: 10/1/10 to 9/30/11 ($1,046); 6/17/2010 to 9/30/2010 ($409); 10/1/2009 to 10/15/2010 ($2,513); 10/1/2008 to 9/30/2009 ($13,509); 10/1/2007 to 9/30/2008 ($12,492). There was no property or payroll reported in Tennessee for these periods. The total excise tax paid in Tennessee for these periods is just under $30,000.

(2) Mississippi Corporate Income and Franchise Tax returns for the periods: 10/1/2008 to 9/30/2009 ($16,069); 10/1/2009 to 6/16/2010 ($2,013); 6/17/2010 to 9/30/2010 ($1,283); 10/1/2010 to 9/30/2011 ($2,534). Again, no property or payroll reported in Mississippi for these periods. The total corporate income tax and franchise tax paid to Mississippi for these periods is just under $22,000.

(3) Missouri Corporate Income and Franchise Tax returns for the periods: 10/1/2010 to 9/30/2011 ($0); 6/17/2010 to 9/30/2010 ($3,638); 10/1/2009 to 6/16/2010 ($9,517); 10/1/2008 to 9/30/2009 ($15,794); 10/1/2007 to 9/30/2008 ($8,507). Also, no property or payroll for these periods. The total corporate income tax and franchise tax paid to Missouri for these periods is just under $38,000.

The corporate/franchise/excise taxes Taxpayer claims to have paid to these three states represent 38 percent of the Indiana corporate income tax assessed to Taxpayer for those same periods.

Absent additional documentation by Taxpayer of its claimed activities in these other states – and especially in light of the voluntary nature of Taxpayer's VDAs with these other states –the Department cannot agree with Taxpayer's contention that sales previously thrown back to Indiana by Taxpayer are now no longer attributable to Indiana. In order for Taxpayer to meet its burden in protesting this assessment of Indiana tax, more is required than its say-so.

"Indiana imposes a tax on every corporation's adjusted gross income derived from sources within Indiana. [IC § 6-3-2-1(b).] In cases where a corporation derives business income from sources both within and without Indiana, the 'adjusted gross income derived from sources within the state of Indiana' is determined by an apportionment formula." Sherwin-Williams Co. v. Indiana Dep't. of State Revenue, 673 N.E.2d 849, 851 (Ind. Tax Ct. 1996); IC § 6-3-2-2.

IC § 6-3-2-2 (2006), in pertinent part, states that:

(a) With regard to corporations and nonresident persons, "adjusted gross income derived from sources within Indiana", for the purposes of this article, shall mean and include:

(1) income from real or tangible personal property located in this state;

(2) income from doing business in this state;

(3) income from a trade or profession conducted in this state;

(4) compensation for labor or services rendered within this state; and

(5) income from stocks, bonds, notes, bank deposits, patents, copyrights, secret processes and formulas, good will, trademarks, trade brands, franchises, and other intangible personal property if the receipt from the intangible is attributable to Indiana under section 2.2 of this chapter.

...

(b) Except as provided in subsection (l), **if business income of a corporation or a nonresident person is derived from sources within the state of Indiana and from sources without the state of Indiana, the business income derived from sources within this state shall be determined by multiplying the business income derived from sources both within and without the state of Indiana by the following**:

(1) For all taxable years that begin after December 31, 2006, and before January 1, 2008, a fraction. The:
(A) numerator of the fraction is the sum of the property factor plus the payroll factor plus the product of the sales factor multiplied by three (3); and
(B) denominator of the fraction is five (5).
...

(e) **The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the taxable year, and the denominator of which is the total sales of the taxpayer everywhere during the taxable year**. Sales include receipts from intangible property and receipts from the sale or exchange of intangible property. However, with respect to a foreign corporation, the denominator does not include sales made in a place that is outside the United States. Receipts from intangible personal property are derived from sources within Indiana if the receipts from the intangible personal property are attributable to Indiana under section 2.2 of this chapter. Regardless of the f.o.b. point or other conditions of the sale, **sales of tangible personal property are in this state if**:
(1) the property is delivered or shipped to a purchaser that is within Indiana, other than the United States government; or
(2) **the property is shipped from an office, a store, a warehouse, a factory, or other place of storage in this state and**:
(A) the purchaser is the United States government; or
(B) **the taxpayer is not taxable in the state of the purchaser**.
...

(n) **For purposes of** allocation and **apportionment of income** under this article, **a taxpayer is taxable in another state if:**
(1) **in that state the taxpayer 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
(2) 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**).

45 IAC 3.1-1-38 illustrates that:

Doing Business. **For apportionment purposes, a taxpayer is "doing business" in a state if it operates a business enterprise or activity in such state** including, but not limited to:
(1) Maintenance of an office or other place of business in the state
(2) Maintenance of an inventory of merchandise or material for sale distribution, or manufacture, or consigned goods
(3) Sale or distribution of merchandise to customers in the state directly from company-owned or operated vehicles where title to the goods passes at the time of sale or distribution
(4) Rendering services to customers in the state
(5) Ownership, rental or operation of a business or of property (real or personal) in the state
(6) Acceptance of orders in the state
(7) Any other act in such state which exceeds the mere solicitation of orders so as to give the state nexus under P.L.86-272 to tax its net income.

As stated in Regulation 6-3-2-2(b)(010) [45 IAC 3.1-1-37], corporations doing business in Indiana as well as other states are subject to the allocation and apportionment provisions of IC 6-3-2-2(b)-(n).

45 IAC 3.1-1-53 further illustrates:

When Sales of Tangible Personal Property Are in This State. **Gross receipts from the sales of tangible personal property** (except sales to the United States Government--See Regulation 6-3-2-2(e)(050) [45 IAC 3.1-1-54] **are in this state**: (a) if the property is delivered or shipped to a purchaser within this state regardless of the F.O.B. point or other conditions of sales; or **(b) if the property is shipped from an office, store, factory, or other place of storage in this state, and the taxpayer is not taxable in the state of the purchaser**. See Regulation 6-3-2-2(n)(010) [45 IAC 3.1-1-64]. (**Emphasis added**).

Examples:

...
(5) If the taxpayer is not taxable in the state of the purchaser, the sale is attributed to this state if the property is shipped from an office, store, warehouse, factory, or other place of storage in this state. Such sale is termed a "Throwback" sale. Example: The taxpayer has its head office and factory in State A. It maintains a branch office and inventory in Indiana. Taxpayer's only activity in State B is the solicitation of orders by a resident salesman. All orders by the State B salesman are sent to the branch office in Indiana for approval and are filled by shipment from the inventory in Indiana. Since the taxpayer is immune under P.L.86-272 from tax in State B, all sales of merchandise to purchasers in State B are attributed to Indiana, the state from which the merchandise was shipped.

45 IAC 3.1-1-64, in relevant part, further explains:

"Taxable in Another State" Defined. A corporation is "**taxable in another state**" under the Act **when such state has jurisdiction to subject it to a net income tax**. **This test applies if the taxpayer's business**

activities are sufficient to give the state jurisdiction to impose a net income tax under the Constitution and statutes of the United States. Jurisdiction to tax is not present where the state is prohibited from imposing the tax by reason of the provision of Public Law 86-272, 15 U.S.C.A. §381-385.

15 U.S.C. § 381(a) establishes minimum standards for a state to impose tax and states, in relevant part, that:

No State, or political subdivision thereof, **shall have power to impose**, for any taxable year ending after September 14, 1959, **a net income tax on the income derived within such State by any person from interstate commerce if the only business activities within such State by or on behalf of such person during such taxable year are either, or both, of the following**:

(1) the **solicitation of orders** by such person, or his representative, in such State for sales of tangible personal property, **which orders are sent outside the State for approval or rejection, and, if approved, are filled by shipment or delivery from a point outside the State**; **and**

(2) the **solicitation of orders** by such person, or his representative, in such State in the name of or for the benefit of a prospective customer of such person, **if orders by such customer to such person to enable such customer to fill orders resulting from such solicitation are orders described in paragraph (1)**. (**Emphasis added**).

15 U.S.C. § 381(c) further provides:

Sales or solicitation of orders for sales by independent contractors

For purposes of subsection (a) of this section, **a person shall not be considered to have engaged in business activities within a State** during any taxable year **merely by reason of sales in such State, or the solicitation of orders for sales in such State, of tangible personal property on behalf of such person by one or more independent contractors, or by reason of the maintenance, of an office in such State by one or more independent contractors whose activities on behalf of such person in such State consist solely of making sales, or soliciting orders for sales, of tangible personal property**. (**Emphasis added**).

Accordingly, in every transaction, at least one state has the authority to impose tax on income derived from the sale of tangible personal property. A state may impose tax on a taxpayer only when the taxpayer's activity within the state exceeds "solicitation."

Taxpayer's reliance is misplaced. Under IC § 6-3-2-2(n)(1), "a taxpayer is taxable in another state if... in that state the taxpayer is subject to... a franchise tax for the privilege of doing business." Thus, to claim that it is taxable in another state because it is "subject to a franchise tax for the privilege of doing business" in that state, a taxpayer must demonstrate the statutory requirements are satisfied: (1) the taxpayer is actually doing business in that state; (2) the taxpayer is subject to a franchise tax in that state, which is imposed on the taxpayer for the privilege of doing business in that state; namely, the tax is imposed in connection with the taxpayer's business enterprise or activities in that state. IC § 6-3-2-2(n).

"For apportionment purposes, a taxpayer is doing business in a state if it operates a business enterprise or activity in such state." 45 IAC 3.1-1-38. Specifically, 45 IAC 3.1-1-38 provides seven (7) categories illustrating what is considered as "doing business in a state." Taxpayer did not present sufficient documentation to show that it was "doing business" in the other states.

The Multistate Tax Committee (of which Indiana has been an Associate and Project member) utilizes the same language for the purposes of determining proper state tax liability of multistate taxpayers. The Multistate Tax Compact Art. IV.3 (1967) provides that:

For purposes of allocation and **apportionment of income** under this Article, a taxpayer is **taxable in another State** if (1) in that State he 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 (2) that State has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the State does or does not do so. (**Emphasis added**).

Multistate Tax Compact Allocation and Apportionment Regulation IV.3.(1) (1973) to the Multistate Tax Compact Article IV.3 explains that:

(1) A taxpayer is "subject to" one of the taxes specified in Article IV.3.(1) if **it carries on business activities in a state** and **the state imposes such a tax thereon**. Any taxpayer which asserts that it is subject to one of the taxes specified in Article IV.3.(1) in another state shall furnish to the [tax administrator] of this state upon his/her request evidence to support that assertion. The [tax administrator] of this state may request that such evidence include proof that the taxpayer has filed the requisite tax return in the other state and has paid any taxes imposed under the law of the other state; the taxpayer's failure to produce such proof may be taken into account in determining whether the taxpayer in fact is subject to one of the taxes specified in Article IV.3.(1) in the other state.

Voluntary tax payment. If the taxpayer **voluntarily files and pays one or more of such taxes when not required to do so by the laws of that state or pays a minimal fee** for qualification, organization or **for the privilege of doing business in that state**, **but**

(A) **does not actually engage in business activity in that state**, or

(B) **does actually engage in some business activity not sufficient for nexus and the minimum tax bears no relationship to the taxpayer's business activity within such state, the taxpayer is not "subject to" one of the taxes specified within the meaning of Article IV.3.(1)**.

Example: State A has a corporation franchise tax measured by net income for the privilege of doing business in that state. Corporation X files a return and pays the $50 minimum tax, although it carries on no business activity in State A. Corporation X is not taxable in State A.

(2) The concept of taxability in another state is based upon the premise that every state in which the taxpayer is engaged in business activity may impose an income tax even though every state does not do so. In states which do not, other types of taxes may be imposed as a substitute for an income tax. Therefore, only those taxes enumerated in Article IV.3.(1) which may be considered as basically revenue raising rather than regulatory measures shall be considered in determining whether the taxpayer is "subject to" one of the taxes specified in Article IV.3.(1) in another state. **(Emphasis added**).

Thus, the Multistate Tax Committee also adopts a similar standard. When a taxpayer voluntarily files a return in a state for the privilege of doing business, simply filing the return and/or paying such tax are not sufficient to determine whether the taxpayer is subject to the state franchise tax for the privilege of doing business in that state and, therefore, taxable in that state. A taxpayer has to demonstrate that it actually "engage[s] in some business activity" and "the minimum tax bears a relationship to the taxpayer's business activity within such state."

Absent additional documentation by Taxpayer of its claimed activities in these other states – and especially in light of the voluntary nature of Taxpayer's VDAs with these other states –the Department cannot agree with Taxpayer's contention that sales previously thrown back to Indiana by Taxpayer are now no longer attributable to Indiana. In order for Taxpayer to meet its burden in protesting this assessment of Indiana tax, more is required than its say-so.

FINDING

Taxpayer's protest is respectfully denied.

II. Tax Administration – Underpayment Penalty.

DISCUSSION

The Department issued proposed assessments and the ten percent underpayment penalty for the tax year in question under IC § 6-3-4-4.1(d). Taxpayer protested the imposition of underpayment penalty.

IC § 6-3-4-4.1(d) states:

The penalty prescribed by IC 6-8.1-10-2.1(b) shall be assessed by the department on corporations failing to make payments as required in subsection (c) or (f). However, no penalty shall be assessed as to any estimated payments of adjusted gross income tax which equal or exceed:

(1) the annualized income installment calculated under subsection (c); or

(2) twenty-five percent (25 [percent]) of the final tax liability for the taxpayer's previous taxable year.

In addition, the penalty as to any underpayment of tax on an estimated return shall only be assessed on the difference between the actual amount paid by the corporation on such estimated return and twenty-five percent (25 [percent]) of the corporation's final adjusted gross income tax liability for such taxable year.

Taxpayer has provided sufficient documentation demonstrating that the imposition of the underpayment is not appropriate.

FINDING

Taxpayer's protest of the underpayment penalty is sustained.

SUMMARY

Taxpayer is respectfully denied on the "throwback" sales issue (Issue I). Taxpayer is sustained on its protest of the underpayment penalty (Issue II).

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