

Articles:

Alternative Apportionment: Essential in Today's Single-Sales-Factor World

In this installment of *Inside Deloitte*, John M. Wells, Philip Trampe, Joe Garrett, Anil Kumar Somani, Aaron LeRoy, and Alex Clauberg of Deloitte Tax LLP, discuss alternative apportionment and recent changes in the economy and state apportionment systems that have made it challenging for taxpayers and state tax authorities to apply standard apportionment rules to today's economic activity.

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