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Sourcing of Tangible Personal Property: When Destination and Delivery Dovetail

Tax Notes State

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The sourcing of tangible personal property (TPP) is a complex issue that involves various legal interpretations and implications. The article discusses how the destination and delivery of TPP can affect tax apportionment and sourcing, particularly in states like Ohio. It highlights the importance of understanding the nuances of these terms and their impact on tax obligations.

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