2014	
States that DO NOT tax intangibles	
1	Delaware
2	Nevada
3	Washington
4	South Dakota
5	Florida
6	Wyoming
7	Ohio

2014	
States the Require Unitary Filing	
1	Alaska
2	Arizona
3	California
4	Colorado
5	DC
6	Hawaii
7	Idaho
8	Illinois
9	Kansas
10	Maine
11	Massachusetts
12	Michigan
13	Minnesota
14	Montana
15	Nebraska
16	New Hampshire
17	New York
18	New Mexico
19	North Dakota
20	Utah
21	Rhode Island
22	Vermont
23	West Virginia
24	Wisconsin

2014	
States that DO tax intangibles	
1	Alabama
2	Arkansas
3	Connecticut
4	Indiana
5	Iowa
6	Georgia
7	Kentucky
8	Louisiana
9	Maryland
10	Mississippi
11	Missouri
12	New Jersey
13	North Carolina
14	Oklahoma
15	Oregon
16	Pennsylvania
17	South Carolina
18	Tennessee
19	Texas
20	Virginia

2014		
Consolidated Filing Required		
1	Alabama	Yes
2	Alaska	Yes
3	Arizona	Yes
4	Arkansas	Yes
5	California	No
6	Colorado	Yes
7	Connecticut	See Handout
8	Delaware	No
9	DC	See Handout
10	Florida	Yes
11	Georgia	No
12	Hawaii	Yes
13	Idaho	No
14	Illinois	No
15	Indiana	Yes
16	Iowa	Yes
17	Kansas	Yes
18	Kentucky	Yes
19	Louisiana	No
20	Maine	Yes
21	Maryland	No
22	Massachusetts	No
23	Michigan	See Handout
24	Minnesota	No
25	Mississippi	No
26	Missouri	Yes
27	Montana	Yes
28	Nebraska	No
29	Nevada	N/A
30	New Hampshire	No
31	New Jersey	No
32	New Mexico	Yes
33	New York	No
34	North Carolina	Yes
35	North Dakota	Yes
36	Ohio	No
37	Oklahoma	Yes
38	Oregon	See Handout
39	Pennsylvania	No
40	Rhode Island	Yes
41	South Carolina	Yes
42	South Dakota	N/A
43	Tennessee	No
44	Texas	No
45	Utah	No
46	Vermont	See Handout
47	Virginia	Yes
48	Washington	N/A
49	West Virginia	See Handout
50	Wisconsin	No
51	Wyoming	N/A

NOTE: This is meant to only be a guide, not a definitive source. This information is compiled from several resources. Each state may have variences in the law that is not reflected here, that may change the outcome of an RPC Audit.