

(B) The service is not localized in any State, but some of the service is performed in this State and (i) the base of operations, or, if there is no base of operations, then the place from which such service is directed or controlled, is in this State; or (ii) the base of operations or place from which such service is directed or controlled is not in any State in which some part of the service is performed, but the individual's residence is in this State.

(3) Services performed within this State but not covered under paragraph (2) of this sub-section shall be deemed to be employment subject to this Article if contributions are not required and paid with respect to such services under an unemployment compensation law of any other State or of the Federal Government.

(4) Services not covered under paragraph (2) of this sub-section, and performed entirely without this State, with respect to no part of which contributions are required and paid under an unemployment compensation law of any other State or of the Federal Government, shall be deemed to be employment subject to this Article if the individual performing such services is a resident of this State and the Board approves the election of the employment unit for whom such services are performed that the entire service of such individual shall be deemed to be employment subject to this Article.

(5) Service shall be deemed to be localized within a State if:

(A) the service is performed entirely within such State; or

(B) the service is performed both within and without such State, but the service performed without such State is incidental to the individual's service within the State, for example, is temporary or transitory in nature or consists of isolated transactions.

(6) Services performed by an individual for wages¹ shall be deemed to be employment subject to this Article unless and until it is shown to the satisfaction of the Board that

(A) such individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; and

(B) such service is either outside the usual course of the business for which such service is performed, or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and

(C) such individual is customarily engaged in an independently established trade, occupation, profession or business.

(7) The term "employment" shall not include:

(A) Service performed in the employ of this State, or of any political sub-division thereof, or of any instrumentality of this State or its political sub-divisions;

(B) Service performed in the employ of any other State or its political sub-divisions, or of the United States Government, or of an instrumentality of any other State or States or their political sub-divisions or of the United States;

(C) Service, performed after June 30, 1939, for an employer determined to be subject to the Railroad Unemployment Insurance Act by the agency or agencies empowered to make such determination by an Act of Congress and service as an employee representative determined to be sub-

¹ The word "remuneration" is used in this section as amended by ch. 565, 1939.