

are performed that the entire service of such individual shall be deemed to be employment subject to this Act.

(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 remuneration shall be deemed to be employment subject to this Act 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 or 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 subject to said Act by said agency or agencies (except that in the case of a company or person determined by the Railroad Retirement Board to be principally engaged in business other than carrier business, this exclusion shall apply to service for such identifiable and separable enterprise conducted by that company or person as the said Board has determined to be considered the employer); and service for an employer who is determined to be subject