

(I) AN AFFILIATED GROUP OR CONTROLLED GROUP UNDER § 1504 OR § 1563 OF THE INTERNAL REVENUE CODE; OR

(II) AN AFFILIATED GROUP OF CORPORATIONS:

1. THAT IS ENGAGED IN A UNITARY BUSINESS; AND

2. MORE THAN 50% OF THE VOTING STOCK OF EACH MEMBER OF WHICH IS DIRECTLY OR INDIRECTLY OWNED BY:

A. A COMMON OWNER OR COMMON OWNERS, EITHER CORPORATE OR NONCORPORATE; OR

B. ONE OR MORE MEMBERS OF THE GROUP.

(3) "DOING BUSINESS IN THE STATE" INCLUDES ENGAGING IN ANY OF THE FOLLOWING ACTIVITIES, WHETHER OR NOT THE CORPORATION ENGAGING IN THE ACTIVITY IS SUBJECT TO THE TAX IMPOSED UNDER THIS TITLE:

(I) OWNING OR RENTING REAL OR TANGIBLE PERSONAL PROPERTY PHYSICALLY LOCATED IN THE STATE;

(II) HAVING EMPLOYEES, AGENTS, OR REPRESENTATIVES ACTING ON THE CORPORATION'S BEHALF IN THE STATE;

(III) MAKING SALES OF TANGIBLE PERSONAL PROPERTY TO PURCHASERS THAT TAKE POSSESSION OF THE PROPERTY IN THE STATE;

(IV) REGULARLY AND SYSTEMATICALLY PERFORMING SERVICES FOR CUSTOMERS LOCATED IN THE STATE;

(V) REGULARLY AND SYSTEMATICALLY PERFORMING SERVICES IN THE STATE;

(VI) EARNING INCOME FROM INTANGIBLE PROPERTY THAT HAS A BUSINESS SITUS IN THE STATE;

(VII) ENGAGING IN REGULAR AND SYSTEMATIC SOLICITATION OF SALES IN THE STATE;