1. **Constitutional Limitations**
   a. **Due Process**
      ii. *Allied-Signal, Inc. v. Director, Div. of Taxation, 504 U.S. 768 (1992)*
   b. **Commerce Clause**
      i. Interstate: *Complete Auto Transit, Inc. v. Brady, 430 U.S. 274 (1977)*
      ii. Foreign
         1. *Japan Line, Ltd. v. County of Los Angeles, 441 U.S. 434 (1979)*
   2. **Taxability Nexus**
   3. **Unity - Combined Reporting**
      b. *Edison California Stores v. McColgan, 30 Cal.2d 472 (1947)* (Supreme Court of California)
   4. **Business Income**
      a. *Hoechst Celanese Corp. v. Franchise Tax Board, 25 Cal.4th 508 (2001)* (Supreme Court of California)
   5. **Tax Base**
   6. **Multistate Compact Election**
      a. California – No Contract: *Gillette Co. v. Franchise Tax Board*
   7. **UDITPA Section 18**
      b. Treasury: *Microsoft Corp v. Franchise Tax Board, 39 Cal.4th 750 (2005)* (Supreme Court of California)