

# Determining Source of Income

## ***SOURCE RULES***

<i>Item of Income</i>	<i>Factor Determining Source</i>
Salaries and other compensation	Where the service is performed
Interest	Residence of the payer
Dividends	Location of payer
Rents	Location of property
Royalties: Natural resources Patents, copyrights, etc.	Location of property Where the property is used
Sale of personal property	Residence of seller.*
Sale of Real Property	Location of Property

\*Seller's tax home (but see Special Rules for Gains From Dispositions of Certain Property for exceptions)