

**17 NCAC 05C .1005 WHAT SALES OF TANGIBLE PERSONAL PROPERTY ARE IN THIS STATE**

- (a) Gross receipts from the sales of tangible personal property are in this state if the property is delivered or shipped to a purchaser within this state regardless of the f.o.b. point or other conditions of sale.
- (b) Property shall be deemed to be delivered or shipped to a purchaser within this state if the recipient is located in this state, even though the property is ordered from outside this state.
- (c) Property is delivered or shipped to a purchaser within this state if the shipment terminates in this state, even though the property is subsequently transferred by the purchaser to another state.
- (d) The term "purchaser within this state" shall include the ultimate recipient of the property if the taxpayer in this state, at the designation of the purchaser, delivers to or has the property shipped to the ultimate recipient within this state.
- (e) When property being shipped by a seller from the state of origin to consignee in another state is diverted while enroute to a purchaser in this state the sales are in this state.

*History Note: Authority G.S. 105-130.4; 105-262;  
Eff. February 1, 1976;  
Amended Eff. October 31, 1981;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*