

**17 NCAC 05D .0107      PURPOSE**

The Secretary of Revenue or his designee will consider requests from corporate taxpayers for use of an alternative apportionment formula in determining tax bases for franchise and income taxes.

*History Note:      Authority G.S. 105-122(c1)(2); 105-130.4(t1); 105-262;  
Eff. February 1, 2008;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*