

**17 NCAC 05G .0402 UNASSIGNABLE GROSS RECEIPTS**

When a taxpayer is unable to ascertain the state or states where receipts of a sale are to be assigned pursuant to the rules set forth in this Subchapter using a reasonable amount of effort undertaken in good faith, the receipts shall be excluded from the denominator of the taxpayer's sales factor pursuant to this Subchapter.

*History Note: Authority G.S. 105-130.4; S.L. 2016-94;  
Eff. January 1, 2020 (See S.L. 2019-246, s. 3).*