

## **SECTION .0500 - CHANGES IN METHODOLOGY**

### **17 NCAC 05G .0501 ALTERNATIVE APPORTIONMENT**

Nothing in this Subchapter limits the application of G.S. 105-122(c1)(2) or G.S. 105-130.4(t1). If the application of this Subchapter results in the assignment of receipts to the taxpayer's sales factor that the taxpayer believes does not fairly represent the extent of the taxpayer's business activity in North Carolina, the taxpayer may request the use of a different method for assigning those receipts.

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