

17 NCAC 05G .0802 ASSIGNMENT OF RECEIPTS FROM SALE OF IN-PERSON SERVICES

Receipts from a sale of in-person services shall be assigned to North Carolina to the extent the customer received the service in North Carolina. The taxpayer shall determine the location where a service is received as follows:

- (1) if the service is performed with respect to the body of an individual customer in North Carolina, such as hair cutting or x-ray services, or in the physical presence of the customer in North Carolina, such as live entertainment or athletic performances, the service is received in North Carolina;
- (2) if the service is performed with respect to the customer's real estate in North Carolina or if the service is performed with respect to the customer's tangible personal property at the customer's residence or in the customer's possession in North Carolina, the service is received in North Carolina; or
- (3) if the service is performed with respect to the customer's tangible personal property and the tangible personal property is to be shipped or delivered to the customer, whether the service is performed within or outside North Carolina, the service is received in North Carolina if the property is shipped or delivered to the customer in North Carolina.

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