

**17 NCAC 05G .0902      ASSIGNMENT OF RECEIPTS FROM SALES OF SERVICES DELIVERED TO THE CUSTOMER OR ON BEHALF OF THE CUSTOMER, OR DELIVERED ELECTRONICALLY THROUGH THE CUSTOMER**

(a) The assignment of receipts to a state or states when a sale of a service is delivered to the customer or on behalf of the customer, or delivered electronically through the customer, shall depend upon the method of delivery of the service and the nature of the customer. Separate rules of assignment shall apply to services delivered by physical means and services delivered by electronic transmission. For purposes of this Section, a service delivered by an electronic transmission is not a delivery by a physical means.

(b) If a rule of assignment set forth in this Section depends upon whether the customer is an individual or a business customer, and the taxpayer acting in good faith cannot reasonably determine whether the customer is an individual or a business customer, the taxpayer shall treat the customer as a business customer.

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