

17 NCAC 05G .1002 OVERLAP WITH OTHER CATEGORIES OF SERVICES

(a) Certain services that fall within the definition of "professional services" set forth in this Section shall be treated as "in-person services" within the meaning of Section .0800 of this Subchapter, and shall be assigned under the rules of that Section. Specifically, professional services that are physically provided in person by the taxpayer such as carpentry, certain medical and dental services, or child care services when the customer or the customer's real or tangible property upon which the services are provided is in the same location as the service provider at the time the services are performed are "in-person services" and shall be assigned as such, notwithstanding that they may also be considered to be "professional services."

(b) Professional services where the service is of an intellectual or intangible nature, such as legal, accounting, financial, and consulting services, shall be assigned as professional services under the rules of this Section, notwithstanding the fact that these services may involve some amount of in-person contact.

(c) Professional services may include the transmission of documents or other communications by mail or by electronic means. In these cases, the assignment rules that apply are those set forth in this Section, and not those set forth in Section .0900 of this Subchapter, pertaining to services delivered to a customer or through or on behalf of a customer.

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