

17 NCAC 05C .1004 NUMERATOR

The numerator of the sales factor will include the gross receipts from sales which are attributable to this state, and includes all interest income, service charges, carrying charges, or time-price differential charges incidental to such sales regardless of the place where the accounting records are maintained or the location of the contract or other evidence of indebtedness.

*History Note: Authority G.S. 105-130.4; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 31, 1981;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
 2017.*