

17 NCAC 05G .0803 REASONABLE APPROXIMATION

When the taxpayer cannot determine the state or states where a service was received pursuant to Rule .0802 of this Section, but the taxpayer has information regarding the location of receipt from which the taxpayer can reasonably approximate the state or states where the service is received, the taxpayer shall reasonably approximate such state or states.

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