

**17 NCAC 05G .1003      ASSIGNMENT OF RECEIPTS**

The location of delivery of professional services shall not be determined by a general rule of determination, but shall be reasonably approximated. The assignment of receipts from a sale of a professional service depends on whether the customer is an individual or a business customer. When 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. For purposes of assigning the receipts from a sale of a professional service, a taxpayer's customer is the person that contracts for the service, irrespective of whether another person pays for or also benefits from the taxpayer's services.

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