

Language in red transposed from dividend section (c)(1)(C).

(g) Nothing in this section shall prohibit the taxpayer from petitioning for or the [tax administrator] from applying an alternative method to calculate the taxpayer's receipts factor in order to fairly represent the extent of the taxpayer's business activity in this state as provided for in Article IV, Section 18, including the application of this rule in situations that do not meet the threshold of subsection (a). Such alternative method may be appropriate, for example, in situations otherwise addressed under subsection (c)(1)(C) where dividends were paid from earnings that were generated by the activities of a related party of the dividend payor, in which case the dividends may be more appropriately assigned to the receipts factor numerator in this state using the other related party's average apportionment factors in this state.