

17 NCAC 05C .0803 CONSISTENCY IN REPORTING

The taxpayer shall be consistent in the valuation of property and in excluding or including property in the property factor in filing returns with this state. In the event the taxpayer is not consistent in its reporting, it shall disclose in its return to this state the nature and extent of the inconsistency.

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