

## **SECTION .0300 – RULES OF REASONABLE APPROXIMATION**

### **17 NCAC 05G .0301 IN GENERAL**

The rules of this Subchapter set forth the process of reasonable approximation that apply if the state or states of assignment cannot be determined. In some instances, the reasonable approximation shall be made in accordance with specific rules of approximation prescribed in this Subchapter. In other cases, the applicable rules in this Subchapter permit a taxpayer to reasonably approximate the state or states of assignment to obtain a result similar to those made using a specific rule of approximation.

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