

SECTION .0600 - FURTHER GUIDANCE

17 NCAC 05G .0601 EXAMPLES

(a) The Secretary shall publish on the Department's website examples demonstrating the application of rules set forth in this Subchapter. The document shall be available at www.ncdor.gov.

(b) The Secretary may issue further public written statements with respect to the rules set forth in this Subchapter. These statements may include guidance with respect to:

- (1) what constitutes a reasonable method of approximation within the meaning of the rules, and
- (2) the circumstances when a filing change for a taxpayer's method of reasonable approximation will be deemed appropriate.

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