

SECTION .1200 - SEASONAL PURSUITS

04 NCAC 24D .1201 REQUEST FOR SEASONAL DETERMINATION

- (a) Each employer desiring a seasonal determination shall request an Application for Seasonal Determination (Form NCUI 611) from DES's Tax Administration Section by telephone, mail, facsimile, or email as provided in 04 NCAC 24A .0104(t).
- (b) Each employer shall complete and submit the Application for Seasonal Determination (Form NCUI 611) to the Tax Administration Section as provided in 04 NCAC 24A .0104(t).
- (c) A request submitted on Form NCUI 611 shall contain the following:
- (1) the employing unit's name and physical address;
 - (2) years of operation in North Carolina;
 - (3) location of each seasonal pursuit;
 - (4) description of each seasonal pursuit;
 - (5) an explanation of why the seasonal pursuit being requested cannot be conducted throughout the year;
 - (6) beginning and ending dates of each seasonal pursuit for the last four years;
 - (7) the name of the individual requesting the determination;
 - (8) the official position of the individual requesting the determination on behalf of the employing unit; and
 - (9) a telephone number.
- (d) The completed Application for Seasonal Determination shall be filed at least 20 days before the beginning date of the period of production operations for which the determination is requested.

*History Note: Authority G.S. 96-4; 96-16;
Eff. July 1, 2015;
Amended Eff. July 1, 2018.*