

## **SECTION .0300 – PAYMENT AND REPORTING**

### **17 NCAC 12B .0301 REPORTING INFORMATION IN THE PROPER REPORTING PERIOD**

All motor fuel transactions must be reported on the tax return for the month or other filing period in which the transaction occurred and may not be carried over to a return for a subsequent period. If, after filing a return, a person discovers information that affects the return, the person must file an amended return for the affected period and must pay any tax, penalty, and interest due with the amended return.

*History Note: Authority G.S. 105-262; 105-449.90;  
Temporary Adoption Eff. January 1, 1996;  
Eff. March 1, 1996;  
Recodified from 17 NCAC 09K .0301 Eff. November 1, 2002;  
Amended Eff. August 1, 2003;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*