

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.*