

**Amend Rev 307.11(a), effective 1-16-15 (Document #10758), cited and to read as follows:**

Rev 307.11 Corrections Resulting From United States Internal Revenue Service Audit Changes.

(a) Business organizations shall report all federal audit changes as provided in RSA 77-A:10 when filing the appropriate Form DP-87, “Report of Change for IRS Adjustment Only”, in accordance with (d)-(g) below, by attaching a clear and legible copy of the federal revenue agent's report, closing agreement and court decision where applicable.

**Amend Rev 307.11, effective 1-16-15 (Document #10758), by inserting a new paragraph (c) and renumbering the remaining paragraphs so that, for example, the existing paragraph (c) becomes (d), and paragraph (c) reads as follows:**

(c) Notwithstanding paragraph (b), any federal audit that results in a refund that is referred to the Joint Committee on Taxation of the U.S. Congress shall be deemed finally determined when the business organization has received such refund from the U.S. Department of Treasury.

**APPENDIX**

<b>Rule</b>	<b>Specific State Statute the Rule Implements</b>
Rev 307.11(a), (c)	RSA 77-A:10; RSA 77-A:15, II