

**270C.301 ROUNDING OF DOLLAR AMOUNTS REPORTED ON TAX FORMS.**

Where not otherwise provided by law, in computing the dollar amount of items reported on any return or other document, and accompanying schedules, filed with the commissioner, money items may, in the discretion of the commissioner, be rounded off to the nearest whole dollar amount, disregarding amounts less than 50 cents and increasing amounts of 50 cents to 99 cents to the next highest dollar.

**History:** *2011 c 112 art 5 s 3*