

04 NCAC 24B .0902 CLAIMANT SETOFF DEBT COLLECTION ACT HEARINGS

- (a) A claimant debtor may file an appeal from a notice to claim his or her State income tax refund pursuant to a North Carolina Department of Revenue Offset Letter in accordance with 04 NCAC 24A .0104(h).
- (b) Rule 04 NCAC 24A .0106 shall apply in determining timeliness of an appeal.
- (c) Hearings pursuant to G.S. 105A-8(b) shall be conducted consistent with the procedures prescribed in 04 NCAC 24C .0209.

History Note: Authority G.S. 96-4; 105A-8;
Eff. July 1, 2015;
Recodified from 04 NCAC 24B .0901 Eff February 1, 2018;
Amended Eff. July 1, 2018.