SECTION .1000 - REQUESTS AND HEARINGS TO REVIEW AND REDETERMINE TAX RATE

04 NCAC 24D .1001 REQUEST FOR REDETERMINATION OF TAX RATE

(a) An employer may request a review and redetermination of its tax rate after receiving notice of the tax rate.

(b) An employer requesting a review and redetermination of its tax rate shall file its written request with DES's Tax Administration Section as set forth in 04 NCAC 24A .0104(o).

(c) The request for a review and redetermination shall be filed prior to May 1 following the effective date of the contribution rate pursuant to G.S. 96-9.2(d).

History Note: *Authority G.S. 96-4; 96-9.2;*
Eff. July 1, 2015;
Amended Eff. July 1, 2018.