

17 NCAC 05D .0110 TIME FOR FILING

The request shall be filed with the Secretary not later than 90 days after the regular or extended due date of the tax return.

History Note: *Authority G.S. 105-122(c1)(2); 105-130.4(t1); 105-262;*
Eff. February 1, 2008;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
2017.