

21 NCAC 12B .0104 EXTENSION OF TIME

(a) The Board shall grant a licensee an extension of time to complete CE requirements during a period of service in the Armed Forces of the United States upon submission of the following to the Board:

- (1) written request for an extension; and
- (2) documentation that the licensee or his or her qualifier is serving in the Armed Forces of the United States and is eligible for an extension of time to file a tax return pursuant to G.S. 105-249.2.

(b) The Board shall grant a licensee an extension of time to obtain CE requirements if he or she or his or her qualifier has a disability or illness that prevents him or her from complying with CE requirements. In order to receive the waiver, a licensee shall provide the Board with the following:

- (1) written request for waiver; and
- (2) documentation that describes the disability or illness and explains how the disability or illness prevents the licensee's qualifier from complying with the Board's CE requirements. Documentation includes a letter from a licensed physician, nurse practitioner (NP), or physician assistant (PA).

(c) Where on a case-by-case basis the Board determines that due to an undue hardship (such as natural disaster or illness of family member) the licensee could not reasonably be expected to comply with the Board's CE requirements, the licensee shall be granted an extension of time in which to obtain the required CE credits. To be considered for an extension of time, a licensee shall submit the following:

- (1) written request for extension; and
- (2) documentation that supports the reason for the extension.

(d) The Board shall grant a waiver of CE requirements upon submission of documentation that a licensee or his or her qualifier is in active duty while serving in the Armed Forces and is or has been deployed for at least eight months during the twelve-month period during which CE credits were required.

(e) An extension granted under Paragraphs (b) or (c) of this Rule shall not exceed one year. Prior to the expiration of the one year extension of time, a licensee may request an additional extension in accordance with this Rule. Except as set out in Paragraph (a) of this Rule, the Board shall grant no more than two consecutive extensions.

*History Note: Authority G.S. 87-10.2(j); 93B-15; 105-249.2;
Temporary Adoption Eff. January 2, 2020;
Eff. September 1, 2020.*