

SECTION .0800 - AGREEMENTS TO COMPROMISE

04 NCAC 24D .0801 APPLICATION FOR COMPROMISE

- (a) An employing unit may file a request for compromise of its tax debt with DES.
- (b) A request for compromise shall include the following:
 - (1) the name and address of the employing unit;
 - (2) the date the request to compromise is made;
 - (3) the date the requested compromise is requested to be effective;
 - (4) stated reasons for the request to compromise;
 - (5) evidence to support the claim or reasons for the request;
 - (6) the amount and terms offered by the employer to settle the debt; and
 - (7) the signature of a duly authorized representative of the employer.
- (c) The employer shall provide all information requested by the Department pursuant to Section .0500 of this Subchapter for the determination of the compromise.
- (d) The request for compromise shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(w).

*History Note: Authority G.S. 96-4; 96-10; 96-10.1;
Eff. July 1, 2015;
Amended Eff. July 1, 2018.*