

**04 NCAC 24D .1104      EMPLOYER SETOFF DEBT COLLECTION ACT HEARINGS**

- (a) An employer debtor may file an appeal from a notice to claim its State income tax refund pursuant to a North Carolina Department of Revenue Offset Letter in accordance with 04 NCAC 24A .0104(j).
- (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 24F .0303.

*History Note:*      *Authority G.S. 96-4; 105A-8;*  
                          *Eff. July 1, 2018.*