

**17 NCAC 01C .0316 CLAIM FOR TAX REFUND**

If a taxpayer believes he has overpaid his taxes, he may file a claim for refund (Form NC-19) within the period established under G.S. 105-241.6. The taxpayer shall therein provide the department with the basis of his claim and any other necessary information.

*History Note: Authority G.S. 105-241.7; 105-262;  
Eff. February 1, 1976;  
Amended Eff. February 1, 2008; January 1, 1994;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*