17 NCAC 01C .0320 POWER OF ATTORNEY

If a taxpayer elects to appoint another as his attorney, he may do so by filing a power of attorney form with the department (Gen. Form 58).

History Note: Authority G.S. 105-128; 105-262; Eff. February 1, 1976; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.