

17 NCAC 05D .0111 NOTICE OF CONFERENCE

The Secretary shall schedule a conference to hear the corporation's request and will give notice of the time, date and place of the conference to the taxpayer at least 30 days prior thereto. Notice will be by United States Mail sent to the taxpayer's last known address. The date set for the conference must be within 90 days after the timely request of the conference or at a later date mutually agreed upon by the Taxpayer and the Secretary. The date set for the conference may be postponed once at the request of the Taxpayer and once at the request of the Secretary for up to 90 days or for a longer period mutually agreed upon by the Taxpayer and the Secretary.

*History Note: Authority G.S. 105-122(c1)(2); 105-130.4(t1); 105-262;
Eff. February 1, 2008;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017.*