

17 NCAC 05D .0112 WHO SHALL ATTEND THE CONFERENCE

The Secretary or their designee and the Director of the Corporate Tax Division or their designee, along with any other Department personnel the Secretary or Director shall deem appropriate, shall attend any conference pursuant to a request for an alternative apportionment formula. The taxpayer is not required to personally appear or be represented at the conference. Legal counsel or other tax practitioner may appear with or without the taxpayer on the taxpayer's behalf.

*History Note: Authority G.S. 105-122(c1)(2); 105-130.4(t1); 105-262;
Eff. February 1, 2008;
Readopted Eff. May 1, 2018.*