

17 NCAC 05D .0113 CONDUCT OF THE CONFERENCE

- (a) If the corporation or its representative fails to appear after proper service of notice, the Secretary may proceed with the conference and make his decision in the absence of the party.
- (b) The taxpayer shall be given an opportunity to present arguments on issues of law and policy and an opportunity to present evidence on issues of fact.
- (c) The rules of evidence as applied in the trial division of the General Court of Justice do not apply.
- (d) An informal record containing in substance the evidence, contentions and arguments presented at the conference shall be made.

*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.*