

**17 NCAC 06B .3406 REFUNDS**

If the taxpayer has been granted an extension of time for filing the return, the three year period referred to in G.S. 105-241.6 is three years from the extended date.

*History Note: Authority G.S. 105-262; 105-263; 105-241.6;  
Eff. February 1, 1976;  
Amended Eff. September 1, 2008; May 1, 1994; October 1, 1992; October 1, 1991; June 1, 1990;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26,  
2015.*