

**18 NCAC 12 .0210            WHEN FORM PREPARER SIGNATURE NOT REQUIRED**

A person who enters information on a Department form on behalf of an individual or entity required or permitted to file the form and who does not exercise independent judgment or discretion as to the information that is entered on the document is not required to sign the form in the space provided for the preparer's signature. NOTE: For example, an administrative assistant who enters information supplied by and at the direction of an individual or entity required to file a form would not have to sign the form in the space provided for a preparer's signature.

*History Note:        Authority G.S. 120C-101(a); 120C-101(b); 120C-200; 120C-201; 120C-206; 120C-207; 120C-215; 120C-401; 120C-402; 120C-403; 120C-404; 120C-600; 120C-603; 120C-800;  
Temporary Adoption Eff. January 1, 2007;  
Eff. December 1, 2007;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. September 23, 2017.*