

21 NCAC 06N .0114 EXTENSIONS FOR MEMBERS OF THE ARMED FORCES

(a) If an individual is licensed or owns a business licensed under G.S. 86A, is serving in the Armed Forces of the United States, and has received an extension of time to file a tax return under G.S. 105-249.2, the Board shall waive the following fees for the same period that would apply if the license fee were a tax:

- (1) the late fee for restoration of an expired barber certificate within the first year after expiration as set forth in 21 NCAC 06N .0101(a)(6);
- (2) the late fee for restoration of an expired barber certificate after the first year after expiration but within five years after expiration as set forth in 21 NCAC 06N .0101(a)(7);
- (3) the late fee for restoration of an expired apprentice certificate within the first year after expiration as set forth in 21 NCAC 06N .0101(a)(8);
- (4) the late fee for restoration of an expired apprentice certificate after the first year after expiration but within three years of first issuance of the certificate as set forth in 21 NCAC 06N .0101(a)(9);
- (5) if the individual serving in the Armed Forces is the barbershop manager or owner, the late fee for restoration of an expired barber shop certificate as set forth in 21 NCAC 06N .0101(a)(10);
- (6) if the individual serving in the Armed Forces is the barber school manager or owner, the late fee for restoration of an expired barber school certificate as set forth in 21 NCAC 06N .0101(a)(15);
- (7) the late fee for restoration of an expired barber school instructor certificate within the first year after expiration as set forth in 21 NCAC 06N .0101(a)(17); and
- (8) the late fee for restoration of an expired barber school instructor certificate after the first year after expiration but within three years after expiration as set forth in 21 NCAC 06N .0101(a)(18).

(b) To receive any extension as set forth in Paragraph (a) of this Rule, the individual shall submit the following to the Board at the address in 21 NCAC 06A .0102:

- (1) a written request that states what extension he or she is seeking; and
- (2) a copy of the documentation from the North Carolina Department of Revenue granting the extension under G.S. 105-249.2.

*History Note: Authority G.S. 93B-15(a);
Eff. April 1, 2017;
Temporary Amendment Eff. May 2, 2023;
Temporary Amendment Exp. Eff. February 9, 2024.*