

SECTION .0900 – EXEMPTIONS FOR ACTIVE MILITARY

21 NCAC 16B .0901 DEFINITIONS

The following definitions apply only to this Section;

- (1) "Dental Board" – the North Carolina State Board of Dental Examiners.
- (2) "Eligible licensees" – all dentists currently licensed by and in good standing with the North Carolina State Board of Dental Examiners who are serving in the armed forces of the United States and who are eligible for an extension of time to file a tax return pursuant to G.S. 105-249.2.
- (3) "Extension period" – the time period disregarded pursuant to 26 U.S.C. 7508.
- (4) "Good standing" – a dentist whose license is not suspended, revoked or subject to a probationary order.

*History Note: Authority G.S. 90-28; 93B-15;
Eff. April 1, 2010;
Amended Eff. September 1, 2014;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. January 9, 2018.*