

21 NCAC 25 .0406 EXTENSION OF REPORTING DEADLINES

The reporting deadlines in this Section are extended for any individual who is currently licensed by and in good standing with the Board if the individual is serving in the armed forces of the United States and if G.S. 105-249.2 grants the individual an extension of time to file a tax return. The extension shall be in effect for any period that is disregarded under Section 7508 of the Internal Revenue Code in determining the taxpayer's liability for a federal tax.

History Note: *Authority G.S. 93B-15;*
 Eff. May 1, 2011;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 22, 2017.