

## SECTION .0400 - RENEWAL

### 21 NCAC 31 .0401 LICENSURE RENEWAL FORM

(a) Licensees shall provide documentation of compliance with Rule .0701 of this Chapter to the Board on the forms provided by the Board.

(b) The Board shall waive the license application renewal fee 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 waiver 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.

(c) The Board shall extend the deadline for filing a license renewal application for any individual who currently holds a license and is 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. 90-270.51(b); 90-270.58; 93B-15;  
Eff. August 1, 1984;  
Amended Eff. July 1, 2011; March 1, 1996;  
Readopted Eff. July 1, 2019.