

04 NCAC 24A .0106 FILING/MAILING DATES AND USE OF FORMS

- (a) Except as otherwise provided in this Chapter, a document or form shall be filed with DES on the date the document or form is received by DES.
- (b) When a filing deadline or due date for a form or payment falls on a Saturday, Sunday, or State holiday as set forth in 25 NCAC 01E .0901, the deadline or due date shall be extended to the first business day following the Saturday, Sunday, or State holiday.
- (c) When determining whether a party had good cause for filing a late appeal or protest, DES shall consider the date mailed in the order listed:
- (1) the postmark date or the postal meter date, where there is only one;
 - (2) the postmark date if there is both a postmark date and a postal meter date, if they conflict; or
 - (3) the date the document was delivered to a delivery service, which is equivalent to a postmark date of the United States Postal Service.
- (d) A document received in an envelope bearing no legible postmark, postal meter date, or date of delivery to the delivery service shall be considered to have been sent three business days before receipt by DES, or on the date of the document, if the document date is less than three days earlier than date of receipt.
- (e) If the envelope is lost after delivery to DES, the date on the document shall control. If the document is undated, DES shall deem the date the writing was sent to be three business days prior to receipt by DES, subject to sworn testimony establishing an earlier date from the sender of the writing.
- (f) Except as otherwise provided in this Chapter, the date and time that DES receives a document shall be used when the document is sent by facsimile transmission or via the internet.
- (g) Except as otherwise provided in this Chapter, when a document furnishes information that is sufficient to indicate the purpose or intent of the document, but is not on a form prescribed by DES, the controlling date shall be determined as described in this Section.

*History Note: Authority G.S. 1A-1, Rule 6; 96-4;
Eff. July 1, 2015;
Amended Eff. July 1, 2018.*