04 NCAC 24D .1104 EMPLOYER SETOFF DEBT COLLECTION ACT HEARINGS

(a) An employer debtor may file an appeal from a notice to claim its State income tax refund pursuant to a North Carolina Department of Revenue Offset Letter in accordance with 04 NCAC 24A .0104(i).

(b) Rule 04 NCAC 24A .0106 shall apply in determining timeliness of an appeal.

(c) Hearings pursuant to G.S. 105A-8(b) shall be conducted consistent with the procedures prescribed in 04 NCAC 24F .0303.

History Note: Authority G.S. 96-4; 105A-8;
Eff. July 1, 2018.