

**04 NCAC 24D .1202 WRITTEN DETERMINATION**

(a) DES shall issue a written determination granting or denying the request upon making its determination pursuant to G.S. 96-16(c). The determination shall notify the employer of the following:

- (1) the specific seasonal period assigned by DES;
- (2) the effective date of the determination; and
- (3) the specific filing requirements for seasonal employers.

(b) A determination that denies the request for a seasonal designation shall state the reasons for the denial.

(c) The determination shall contain notice of each party's right to appeal the determination and request a hearing, the date the determination was mailed, and the time period within which an appeal shall be filed.

(d) The employer may file its appeal of a denial of a request for seasonal pursuit designation with DES's Tax Administration Section as prescribed in 04 NCAC 24A .0104(t).

(e) Hearings shall be conducted as set forth in 04 NCAC 24F .0303.

*History Note: Authority G.S. 96-4; 96-16;  
Eff. July 1, 2015;  
Amended Eff. July 1, 2018.*