SECTION .0300 - GENERAL ADMINISTRATIVE FORMS

17 NCAC 01C .0301 PROOF OF TAX CLAIM: BANKRUPTCY/RECEIVERSHIP

The Department shall file a computer generated proof of tax claim with the appropriate bankruptcy court in the event as assessed tax has not been paid by a bankrupt debtor or trustee in bankruptcy. When a taxpayer is indebted to the state for taxes at and prior to institution of receivership proceedings, the Department shall file a proof of tax claim (Gen. Form 52A) with the appropriate named party. Such claim shall inform the taxpayer and appropriate parties of the tax due. The tax liability shall constitute a lien upon the taxpayer's property as of the date of insolvency proceedings.

History Note: *Authority G.S. 105-241; 105-262;*
Eff. February 1, 1976;
Amended Eff. January 1, 1994.