

17 NCAC 01C .0304 PROOF OF TAX CLAIM: ESTATE

If the estate of a deceased is indebted to the state for taxes, the secretary will make a proof of tax claim (Gen. Form 50). The proof of claim shall be sent to the personal representative, and shall inform him of the tax due and request the payment of such tax.

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