

17 NCAC 01C .0307 WAIVER OF TIME LIMITATION

Pursuant to G.S. 105-241.9 a taxpayer may make a written waiver of any time limitations for assessments under G.S. 105-241.8 by filing a waiver of time limitation (Gen. Form 59). Such waiver shall contain the date for such waiver and the signatures of the secretary and the taxpayer or his agent or fiduciary.

*History Note: Authority G.S. 105-241.9; 105-262;
Eff. February 1, 1976;
Amended Eff. February 1, 2008;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*