

**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.