

**G.S. 150B-21.3A Report for 04 NCAC 24, Division of Employment Security**

Agency - Commerce - Division of Employment Security

Comment Period - March 5, 2024 through May 13, 2024

Date Submitted to APO - Filled in by RRC staff

SUBCHAPTER 24A – GENERAL	SECTION .0100 – GENERAL						
		04 NCAC 24A .0101	OFFICE LOCATION	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24A .0102	ADDRESS CHANGES AND ELECTRONIC ADDRESS CHANGES	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 640.1
		04 NCAC 24A .0103	ADDRESSES FOR NOTICE AND ELECTRONIC NOTICE	Amended Eff. September 1, 2017	Necessary	No	
		04 NCAC 24A .0104	ADDRESSES FOR FILING CLAIMS, APPEALS, EXCEPTIONS, REQUESTS OR PROTESTS	Amended Eff. August 1, 2020	Necessary	If yes, include the citation to the federal law	20 CFR 603.4; 20 CFR 603.8
		04 NCAC 24A .0105	DEFINITIONS	Amended Eff. September 1, 2017	Necessary	No	
		04 NCAC 24A .0106	FILING/MAILING DATES AND USE OF FORMS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24A .0107	DIGITAL SIGNATURES	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24A .0108	SIGNATURES ON REPORTS AND FORMS	Amended Eff. June 1, 2022	Necessary	No	
		04 NCAC 24A .0109	POWER OF ATTORNEY	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24A .0110	LIMITATION ON AUTHORITY GRANTED BY POWER OF ATTORNEY	Eff. September 1, 2017	Necessary	No	
	SECTION .0200 - REQUESTS FOR DOCUMENTS AND RECORDS UNRELATED TO PENDING APPEAL OR CONTESTED CASE	04 NCAC 24A .0201	WRITTEN REQUEST REQUIRED	Amended Eff. March 1, 2020	Necessary	If yes, include the citation to the federal law	20 CFR 603.5
		04 NCAC 24A .0202	CLEAR DESCRIPTION OF RECORDS REQUIRED	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 603.5
		04 NCAC 24A .0203	DETERMINATION AS TO DISCLOSURE	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 603.5
		04 NCAC 24A .0204	RELEASE OF INFORMATION TO THIRD PARTY	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 603.5
		04 NCAC 24A .0205	FEES FOR COPIES AND SERVICES	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 603.8
		04 NCAC 24A .0206	METHOD OF PAYMENT	Amended Eff. August 1, 2020	Necessary	If yes, include the citation to the federal law	20 CFR 603.8
		04 NCAC 24A .0207	PAYMENT REQUIRED BEFORE INFORMATION RELEASE	Amended Eff. July 1, 2018	Necessary	If yes, include the citation to the federal law	20 CFR 603.8
	SECTION .0300 – PETITIONS FOR RULE-MAKING	04 NCAC 24A .0301	RIGHT TO PETITION	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24A .0302	DISPOSITION OF PETITION	Eff. July 1, 2015	Necessary	No	

	<b>SECTION .0500 – REQUESTS FOR DOCUMENTS, HEARING RECORDS, AND TRANSCRIPTS RELATED TO PENDING APPEAL OR CONTESTED CASE</b>	04 NCAC 24A .0501	WRITTEN REQUEST REQUIRED	Eff. August 1, 2020	Necessary	Yes If yes, include the citation to the federal law	20 CFR 603.5
		04 NCAC 24A .0502	INDIGENCY	Eff. August 1, 2020	Necessary	No	
		04 NCAC 24A .0503	INVOICE AND FEES	Eff. August 1, 2020	Necessary	Yes If yes, include the citation to the federal law	20 CFR 603.8
		04 NCAC 24A .0504	DISCLOSURE OF RECORDS RELATED TO PENDING APPEAL OR CONTESTED CASE	Eff. August 1, 2020	Necessary	Yes If yes, include the citation to the federal law	20 CFR 603.5
	<b>SECTION .0600 – FORMS</b>	04 NCAC 24A .0601	OFFICIAL FORMS	Amended Eff. August 1, 2020	Necessary	No	
<b>SUBCHAPTER 24B - BENEFITS</b>	<b>SECTION .0100 - CLAIMS FOR UNEMPLOYMENT INSURANCE BENEFITS</b>	04 NCAC 24B .0101	FILING A CLAIM	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	20 CFR 602
		04 NCAC 24B .0102	ALTERNATIVE FILING METHODS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 602
		04 NCAC 24B .0103	WEEKLY CERTIFICATIONS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24B .0104	INFORMATION TO BE PROVIDED TO CLAIMANTS FILING A NEW CLAIM	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0105	ANTEDATING	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0106	SUSPENSION OF BENEFITS FOR PROBATION VIOLATORS WHO AVOID ARREST	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0107	VALID JOB CONTACTS	Eff. April 1, 2017	Necessary	No	
	<b>SECTION .0200 - INTERSTATE CLAIMS</b>	04 NCAC 24B .0201	REGISTRATION FOR WORK	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0202	BENEFIT RIGHTS OF INTERSTATE CLAIMANTS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 616
		04 NCAC 24B .0203	CLAIMS FOR BENEFITS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 616
		04 NCAC 24B .0204	DETERMINATION OF CLAIMS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 616
		04 NCAC 24B .0205	APPELLATE PROCEDURE	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 616
		04 NCAC 24B .0206	CANADIAN CLAIMS	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0207	NOTIFICATION OF INTERSTATE CLAIM	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 616

	<b>SECTION .0300 - WORK SEARCH REQUIREMENTS</b>	04 NCAC 24B .0301	REQUIREMENTS FOR CLAIMANTS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 604
		04 NCAC 24B .0302	RECORD OF WORK AND WAGES OF CLAIMANTS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	20 CFR 604
	<b>SECTION .0400 - ADJUDICATION</b>	04 NCAC 24B .0401	DETERMINATION BY ADJUDICATOR	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	20 CFR 602
		04 NCAC 24B .0402	REQUEST FOR SEPARATION INFORMATION FROM EMPLOYER	Amended Eff. September 1, 2017	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3303
	<b>SECTION .0500 - LABOR DISPUTES</b>	04 NCAC 24B .0501	NOTICE TO EMPLOYER OF LABOR DISPUTE CLAIM	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0502	EMPLOYER RESPONSE REQUIREMENT	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0503	DETERMINATION OF LABOR DISPUTE AND REFERRAL FOR HEARING	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24B .0504	ISSUES	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0600 - UNEMPLOYMENT INSURANCE BENEFIT OVERPAYMENTS</b>	04 NCAC 24B .0601	NOTICE REQUIREMENT FOR OVERPAYMENT	Amended Eff. August 1, 2020	Necessary	No	
		04 NCAC 24B .0602	BILL FOR REPAYMENT OF OVERPAYMENT	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0603	WAGE AUDIT NOTICE FOR EMPLOYERS	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0700 - REQUEST FOR WAIVER OF OVERPAYMENT</b>	04 NCAC 24B .0701	WAIVER OF REPAYMENT OF NONFRAUDULENT OVERPAYMENT	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0702	WAIVER OF REPAYMENT OF FRAUDULENT OVERPAYMENT	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0703	DECISION AND CONSIDERATION OF WAIVER PETITIONS	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0704	FACTORS IN DETERMINING EQUITY AND GOOD CONSCIENCE	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0705	FACTORS IN DETERMINING FAULT	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0800 - INTERSTATE OVERPAYMENT RECOVERY</b>	04 NCAC 24B .0801	DUTIES OF THE REQUESTING STATE	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0802	DUTIES OF RECOVERING STATE	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0803	DUTIES OF PAYING STATE	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24B .0804	WITHDRAWALS OF COMBINED WAGE CLAIMS	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0900 - SETOFF DEBT COLLECTION ACT</b>	04 NCAC 24B .0901	SETOFF DEBT COLLECTION ACT NOTICE TO CLAIMANT	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24B .0902	CLAIMANT SETOFF DEBT COLLECTION ACT HEARINGS	Amended Eff. July 1, 2018	Necessary	No	

	<b>SECTION .1000 - TREASURY OFFSET PROGRAM</b>	04 NCAC 24B .1001	NOTICE TO CLAIMANT OF REFERRAL TO TOP	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	31 CFR 285; 31 U.S.C. 3716
		04 NCAC 24B .1002	CLAIMANT REEVALUATION OF DEBT	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	31 CFR 285; 31 U.S.C. 3716
	<b>SECTION .1100 - NATIONAL DIRECTORY OF NEW HIRES</b>	04 NCAC 24B .1101	NDNH CLAIMANT NOTICE	Eff. October 1, 2017	Necessary	No	
		04 NCAC 24B .1102	NDNH EMPLOYER NOTICE	Eff. October 1, 2017	Necessary	No	
		04 NCAC 24B .1103	CLAIMANT RESPONSE TO REQUEST FOR EMPLOYMENT AND WAGE INFORMATION	Eff. October 1, 2017	Necessary	No	
		04 NCAC 24B .1104	EMPLOYER RESPONSE TO REQUEST FOR EMPLOYMENT AND WAGE INFORMATION	Eff. October 1, 2017	Necessary	No	
<b>SUBCHAPTER 24C - INITIAL APPEALS FROM DETERMINATION</b>	<b>SECTION .0100 – GENERAL INITIAL APPEALS INFORMATION</b>	04 NCAC 24C .0101	APPEAL DATE ESTABLISHED BY TESTIMONY	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24C .0102	TIMELINESS EXCEPTION	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0103	BASE PERIOD EMPLOYER DENIED NONCHARGING	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0104	EMPLOYER PARTY TO DETERMINATION	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0200 – INITIAL APPEALS HEARING</b>	04 NCAC 24C .0201	APPEARANCE BY PARTY	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0202	PRESENTING AND SCHEDULING APPEALED CLAIMS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0203	CONTENTS OF APPEAL TO APPEALS SECTION	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0204	APPEALS HEARING NOTICE	Amended Eff. June 1, 2022	Necessary	No	
		04 NCAC 24C .0205	TELEPHONE HEARINGS	Amended Eff. June 1, 2022	Necessary	No	
		04 NCAC 24C .0206	IN-PERSON HEARINGS	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24C .0207	RESCHEDULING A HEARING	Amended Eff. June 1, 2022	Necessary	No	
		04 NCAC 24C .0208	DISQUALIFICATION OF APPEALS REFEREE	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	20 CFR 650.2
		04 NCAC 24C .0209	CONDUCT OF HEARINGS	Amended Eff. June 1, 2022	Necessary	Yes If yes, include the citation to the federal law	20 CFR 650.2
		04 NCAC 24C .0210	HEARSAY	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24C .0211	CONTROLLED SUBSTANCE RESULTS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0212	CONTENTS OF APPEALS DECISION	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24C .0213	COMBINATION TELEPHONE AND IN-PERSON HEARINGS	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0214	WITHDRAWAL OF APPEAL	Amended Eff. June 1, 2022	Necessary	No	
		04 NCAC 24C .0215	NEW FILING AFTER WITHDRAWAL OF APPEAL	Amended Eff. June 1, 2022	Necessary	No	

	<b>SECTION .0300 - LEGAL REPRESENTATION FOR INITIAL APPEALS</b>	04 NCAC 24C .0301	ADMINISTRATIVE PROCEEDINGS	Amended Eff. August 1, 2020	Necessary	No	
		04 NCAC 24C .0302	NOTICES, SERVICE, AND LEGAL REPRESENTATION OR SUPERVISION BY NORTH CAROLINA ATTORNEY	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0303	ADMISSION OF OUT-OF-STATE ATTORNEY TO APPEAR BEFORE APPEALS REFERRED	Eff. July 1, 2018	Necessary	No	
	<b>SECTION .0400 - SUBPOENAS FOR INITIAL APPEALS</b>	04 NCAC 24C .0401	ISSUANCE OF SUBPOENAS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24C .0402	OBJECTION TO SUBPOENA	Eff. July 1, 2015	Necessary	No	
<b>SUBCHAPTER 24D - TAX ADMINISTRATION</b>	<b>SECTION .0100 - REQUESTS FOR NONCHARGING OF BENEFIT PAYMENTS</b>	04 NCAC 24D .0101	NOTICE OF CLAIM TO EMPLOYER	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24D .0102	NOTICE TO EMPLOYER OF POTENTIAL CHARGES	Amended Eff. May 1, 2021	Necessary	No	
	<b>SECTION .0200 - ACCOUNT CHARGE PROTESTS</b>	04 NCAC 24D .0201	NOTICE OF EMPLOYER QUARTERLY CHARGES	Eff. May 1, 2021	Necessary	No	
		04 NCAC 24D .0202	REQUIREMENTS FOR FILING PROTESTS TO LIST OF CHARGES	Amended Eff. May 1, 2021	Necessary	No	
		04 NCAC 24D .0203	GROUNDINGS FOR PROTESTING LIST OF CHARGES	Amended Eff. May 1, 2021	Necessary	No	
		04 NCAC 24D .0204	DES'S RESPONSIBILITIES UPON RECEIPT OF PROTEST TO LIST OF CHARGES	Recodified from 04 NCAC 24D .0106 Eff. March 1, 2017	Necessary	No	
		04 NCAC 24D .0205	DETERMINATION ON GROUNDINGS CONTAINED IN PROTEST	Amended Eff. July 1, 2018	Necessary	No	
	<b>SECTION .0300 - ADEQUACY</b>	04 NCAC 24D .0301	ADEQUACY THRESHOLD	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3303
		04 NCAC 24D .0302	ADEQUACY THRESHOLD DETERMINATION	Amended Eff. October 1, 2017	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3303
		04 NCAC 24D .0303	ADEQUACY PENALTY DETERMINATION	Amended Eff. October 1, 2017	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3303
		04 NCAC 24D .0304	APPEALING ADEQUACY PENALTY DETERMINATIONS	Amended Eff. October 1, 2017	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3303
	<b>SECTION .0400 - VOLUNTARY ELECTION AND PAYMENTS</b>	04 NCAC 24D .0401	VOLUNTARY ELECTION BY EMPLOYERS	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3306
		04 NCAC 24D .0402	ELECTION TO REIMBURSE IN LIEU OF CONTRIBUTIONS	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3309

		04 NCAC 24D .0403	PAYMENT OF EMPLOYER TAXES	Amended Eff. July 1, 2018	Necessary	No	
	<b>SECTION .0500 - RECORDS</b>	04 NCAC 24D .0501	RECORDS OF EMPLOYERS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3306
		04 NCAC 24D .0502	WAGE RECORDS	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3306
		04 NCAC 24D .0503	ALLOWANCES AND REIMBURSEMENT ADVANCES	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 62(2); 26 U.S.C. 162(a)(2)
		04 NCAC 24D .0504	MANNER OF RECORDKEEPING	Eff. July 1, 2015	Necessary	Yes If yes, include the citation to the federal law	26 U.S.C. 3306
	<b>SECTION .0600 - REPORTS</b>	04 NCAC 24D .0601	GENERAL FORMAT OF REPORTS AND FORMS AND METHODS OF SUBMISSION	Amended Eff. August 1, 2020	Necessary	No	
		04 NCAC 24D .0602	STATUS REPORTS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24D .0603	QUARTERLY REPORTS FROM TAXED EMPLOYERS	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24D .0604	ANNUAL REPORTS FROM DOMESTIC EMPLOYERS	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .0700 - TRANSFER OF EXPERIENCE RATING TO RELATED ENTITY SUCCESSOR ACCOUNT</b>	04 NCAC 24D .0702	REQUIREMENTS FOR TRANSFER OF EXPERIENCE	Amended Eff. August 1, 2020	Necessary	No	
		04 NCAC 24D .0703	LATE NOTICE OF TRANSFER	Eff. August 1, 2020	Necessary	No	
	<b>SECTION .0800 - AGREEMENTS TO COMPROMISE</b>	04 NCAC 24D .0801	APPLICATION FOR COMPROMISE	Amended Eff. July 1, 2018	Necessary	No	
	<b>SECTION .0900 - SPECIAL TAX INVESTIGATIONS</b>	04 NCAC 24D .0901	SPECIAL TAX INVESTIGATIONS	Amended Eff. August 1, 2020	Necessary	No	
	<b>SECTION .1000 - REQUESTS AND HEARINGS TO REVIEW AND REDETERMINE TAX RATE</b>	04 NCAC 24D .1001	REQUEST FOR REDETERMINATION OF TAX RATE	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24D .1002	DIVISION'S OBLIGATIONS	Amended Eff. August 1, 2020	Necessary	No	
		04 NCAC 24D .1003	CONTINUED PAYMENTS REQUIRED	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .1100 - TREASURY OFFSET PROGRAM AND EMPLOYER SETOFF DEBT COLLECTION</b>	04 NCAC 24D .1101	NOTICE TO EMPLOYER OF REFERRAL TO TOP	Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	31 CFR 285; 31 U.S.C. 3716
		04 NCAC 24D .1102	EMPLOYER REEVALUATION OF DEBT	Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	31 CFR 285; 31 U.S.C. 3716
		04 NCAC 24D .1103	SETOFF DEBT COLLECTION ACT NOTICE TO EMPLOYER	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24D .1104	EMPLOYER SETOFF DEBT COLLECTION ACT HEARINGS	Eff. July 1, 2018	Necessary	No	

	<b>SECTION .1200 - SEASONAL PURSUITS</b>	04 NCAC 24D .1201	REQUEST FOR SEASONAL DETERMINATION	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24D .1202	WRITTEN DETERMINATION	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24D .1203	DISPLAY REQUIRED	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24D .1204	WAGE RECORDS AND REPORTS REQUIREMENT	Eff. July 1, 2015	Necessary	No	
	<b>SECTION .1300 - COLLECTION METHODS OF EMPLOYER DEBT</b>	04 NCAC 24D .1301	NOTICE TO EMPLOYER	Eff. July 1, 2015	Necessary	No	
		04 NCAC 24D .1302	NOTICE TO GARNISHEE	Eff. July 1, 2015	Necessary	No	
<b>SUBCHAPTER 24F - BOARD OF REVIEW</b>	<b>SECTION .0100 - GENERAL</b>	04 NCAC 24F .0101	OFFICE LOCATION FOR BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0102	ADDRESSES FOR NOTICE AND ELECTRONIC NOTICE	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0103	ADDRESSES FOR FILING APPEALS, EXCEPTIONS, OR REQUESTS	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0104	FILING/MAILING DATES AND USE OF FORMS	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0105	SIGNATURES	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0106	APPEAL DATE	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0107	TIMELINESS EXCEPTION	Eff. July 1, 2018	Necessary	No	
	<b>SECTION .0200 - HIGHER AUTHORITY REVIEW OF APPEALS DECISION</b>	04 NCAC 24F .0201	REQUIREMENTS FOR APPEAL STATEMENT TO BOARD OF REVIEW	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0202	ACKNOWLEDGMENT OF APPEAL	Amended Eff. July 1, 2018	Necessary	Yes If yes, include the citation to the federal law	20 CFR 603
		04 NCAC 24F .0203	ORAL ARGUMENTS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0204	LEGAL REPRESENTATION OR SUPERVISION BY NORTH CAROLINA ATTORNEY BEFORE THE BOARD OF REVIEW	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0205	INTRODUCTION OF EVIDENCE IN HIGHER AUTHORITY HEARINGS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0206	CONTENT OF HIGHER AUTHORITY DECISION	Recodified from 04 NCAC 24C .0506 Eff. October 1, 2017	Necessary	No	
	<b>SECTION .0300 - TAX LIABILITY HEARINGS</b>	04 NCAC 24F .0301	APPEALING A TAX MATTER	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0302	SCHEDULING TAX HEARINGS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0304	IN-PERSON HEARINGS	Amended Eff. May 1, 2021	Necessary	No	
		04 NCAC 24F .0305	COMBINATION TELEPHONE AND IN-PERSON HEARINGS BEFORE THE BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0306	RESCHEDULING A TAX HEARING	Recodified from 04 NCAC 24D .1105 Eff. October 1, 2017	Necessary	No	
		04 NCAC 24F .0307	SUBPOENAS	Amended Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0308	THE TAX OPINION	Recodified from 04 NCAC 24D .1107 Eff. October 1, 2017	Necessary	No	
		04 NCAC 24F .0309	CONDUCT OF TAX HEARINGS BY THE BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	

		04 NCAC 24F .0310	BURDEN OF PROOF IN HEARINGS BEFORE THE BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0311	ADMISSION OF OUT-OF-STATE ATTORNEY TO APPEAR BEFORE BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	
		04 NCAC 24F .0311	ADMISSION OF OUT-OF-STATE ATTORNEY TO APPEAR BEFORE BOARD OF REVIEW	Eff. July 1, 2018	Necessary	No	