

§ 105-164.19. Extension of time for making returns and payment.

The Secretary for good cause may extend the time for filing any return under the provisions of this Article and may grant additional time within which to file the return and pay the tax due pursuant to G.S. 105-263(b). (1957, c. 1340, s. 5; 1973, c. 476, s. 193; 1977, c. 1114, s. 10; 1985, c. 656, s. 30; 2007-491, s. 44(1)a; 2013-414, s. 1(f); 2018-5, s. 38.5(n).)