

**§ 105-254. Secretary to furnish forms.**

The Secretary shall prepare forms suitable for carrying out the duties delegated to the Secretary. Upon request, the Secretary shall provide forms to any person subject to the laws administered by the Secretary. Failure to receive or secure a form does not relieve a person from a duty to file a return or a report. (1939, c. 158, s. 924; 1973, c. 476, s. 193; 1991 (Reg. Sess., 1992), c. 930, s. 6.)