



CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.11.

Requesting review of a proposed denial of a refund or a proposed assessment.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 02:29 UTC	d10290bb6626bde713e86622 - ae2c3e1e5af77e55124a7840 - 2756a1fa98767e2b

§ 105-241.11(a)

Procedure. - A taxpayer who objects to a proposed denial of a refund or a proposed assessment of tax may request a Departmental review of the proposed action by filing a request for review. The request for review must either be on the form prescribed by the Secretary or be a written statement clearly indicating the taxpayer requests review of a proposed denial of a refund or a proposed assessment of tax and include an explanation for the request for review. The request must be filed with the Department as follows:

- (1) Within 45 days of the date the notice of the proposed denial of the refund or proposed assessment was mailed to the taxpayer, if the notice was delivered by mail.
- (2) Within 45 days of the date the notice of the proposed denial of the refund or proposed assessment was delivered to the taxpayer, if the notice was delivered in person.
- (3) At any time between the date that inaction by the Department on a request for refund is considered a proposed denial of the refund and the date the time periods set in the other subdivisions of this subsection expire.

§ 105-241.11(b)

Filing. - A request for a Departmental review of a proposed denial of a refund or a proposed assessment is considered filed on the following dates:

- (1) For a request that is delivered in person, the date it is delivered.

- (2) For a request that is mailed, the date determined in accordance with G.S. 105-263.
- (3) For a request delivered by another method, the date the Department receives it.

§ 105-241.11(c) FTP Penalty. - A request for a Departmental review of a proposed assessment is considered a request for a Departmental review of a failure to pay penalty that is based on the assessment. A taxpayer who does not request a Departmental review of a proposed assessment may not request a Departmental review of a failure to pay penalty that is based on the assessment but is assessed on a subsequent date in another notice.- (2007-491, s. 1; 2008-134, s. 5(a); 2010-95, ss. 8(b), 10(b); 2017-204, s. 4.1(b); 2023-12, s. 5.2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-263	(b)(2)	"the date determined in accordance with"

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-241.11 (2026).

PINPOINT
N.C. Gen. Stat. § 105-241.11(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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