CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.13A.

Taxpayer inaction.

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, 03:04 UTC	f2d6e493ccb876d317d6c981 - 7d498a250396165a03400ac8 - ce0cb4a40a78e326

§ 105-241.13A(a)

Consequence of Inaction. - Inaction by a taxpayer after timely filing a request for review shall result in the proposed Departmental action becoming final as provided in this section. As used in this section, "inaction" means that the taxpayer made no response to the Department's initial request for additional information or to the reissuance of the request by the requested response date as provided under G.S. 105-241.13(a). A partial response, a request for additional time, or any other contact by the taxpayer with the Department does not constitute inaction under this section. The Department must send the taxpayer a notice of inaction stating that the proposed Departmental action becomes final 10 days from the date of the notice unless the taxpayer responds to the Department. A proposed Departmental action that becomes final is not subject to further administrative or judicial review. A taxpayer may not file another amended return or claim for refund to obtain denied refund. Upon payment of the tax, the taxpayer may request a refund of the tax. As used in this section, "proposed Departmental action" refers to any of the following:

(1) Proposed denial of a refund.

(2) Proposed assessment.

(3) Proposed revocation of a certificate of registration issued pursuant to G.S. 105-164.28.

§ 105-241.13A(b)

Notice of Collection. - Before the Department collects a proposed assessment that becomes final under this section, the Department must send the taxpayer a notice of collection containing the information required under G.S. 105-241.12.

§ 105-241.13A(c) Determining Timely Response. - The provisions of G.S. 105-241.11(b) apply for purposes of determining whether a taxpayer has timely responded to the Department as required under this section. (2017-204, s. 4.1(c); 2022-13, s. 5.3.)

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
4 AUTHORITIES

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. 105-241.13(a)	(a)	*"requested response date as provided under"*
G.S. 105-164.28	(a)(3)	*"certificate of registration issued pursuant to"*
G.S. 105-241.12	(b)	*"collection containing the information required under"*
G.S. 105-241.11(b)	(c)	*"Timely Response. - The provisions of"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-241.13A (2026).

PINPOINT

N.C. Gen. Stat. § 105-241.13A(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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