



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.20.

Delivery of notice to the taxpayer.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:44 UTC	SOURCE FINGERPRINT 84d4edf19fc70b4242c1fced - 3e9edbf0a643fcd6ac67da4a - 3e69bc44f221f08f
--	---	---	--

- § 105-241.20(a) Scope. - This section applies to the following notices:
- (1) A proposed denial of a refund or a denial of a refund.
 - (2) A proposed assessment.
 - (3) A notice of collection.
 - (4) A final determination.

§ 105-241.20(b) Method. - The Secretary must deliver a notice listed in subsection (a) of this section to a taxpayer either in person or by United States mail sent to the taxpayer's last known address. A notice mailed to a taxpayer is presumed to have been received by the taxpayer unless the taxpayer makes an affidavit to the contrary within 90 days after the notice was mailed. If the taxpayer makes this affidavit, the notice is considered to have been delivered on the date the taxpayer makes the affidavit, and any time limit affected by the notice is extended to the date the taxpayer makes the affidavit. (2007-491, s. 1; 2019-169, s. 6.5.)

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-241.20 (2026).

PINPOINT

N.C. Gen. Stat. § 105-241.20(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.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

