



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-241.9.

Procedure for proposing an assessment.

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, 05:52 UTC	SOURCE FINGERPRINT 9e2d0a2705de6620aeb0ceda - 0fc315e48a5c5f769c10dc6b - 38dbd493a79c17fb
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§ 105-241.9(a) Authority. - The Secretary may propose an assessment against a taxpayer for tax due from the taxpayer. The Secretary must base a proposed assessment on the best information available. A proposed assessment of the Secretary is presumed to be correct.

§ 105-241.9(b) Time Limit. - The Secretary must propose an assessment within the statute of limitations for proposed assessments unless the taxpayer waives the limitations period before it expires by agreeing in writing to extend the period. A taxpayer may waive the limitations period for either a definite or an indefinite time. If the taxpayer waives the limitations period, the Secretary may propose an assessment at any time within the time extended by the waiver.

§ 105-241.9(c) Notice. - The Secretary must give a taxpayer written notice of a proposed assessment. The notice of a proposed assessment must contain the following information:

- (1) The basis for the proposed assessment. The statement of the basis for the proposed assessment does not limit the Department from changing the basis.
- (2) The amount of tax, interest, and penalties included in the proposed assessment. The amount for each of these must be stated separately.
- (2a) The date a failure to pay penalty will apply to the proposed assessment if the proposed assessment is not paid by that date and the amount of the penalty. If the proposed assessment is not paid by the specified date, the failure to pay penalty is considered to be assessed and applies to the proposed assessment without further notice.

- (3) The circumstances under which the proposed assessment will become final and collectible. (2007-491, s. 1; 2010-95, s. 8(a); 2011-330, s. 34.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-241.9 (2026).

PINPOINT

N.C. Gen. Stat. § 105-241.9(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

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