



CHAPTER 105  
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-258.2.

Taxpayer conversations.

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- § 105-258.2(a)

Scope. - This section applies to a conversation that is conducted by telephone or in person, is between a taxpayer and an employee of the Department, and occurs at an office of the Department if the conversation is in person. It does not apply to a conversation that occurs at a presentation, a conference, or another forum.
- § 105-258.2(b)

Documentation. - The Secretary must document advice given to a taxpayer in a conversation with that taxpayer when the taxpayer gives the Secretary the taxpayer's identifying information, asks the Secretary about the application of a tax to the taxpayer in specific circumstances, and requests that the Secretary document the advice in the taxpayer's records. The documentation may be an entry in the account record of the taxpayer or by another method determined by the Secretary. The documentation must set out the date of the conversation, the question asked, and the advice given.
- § 105-258.2(c)

Sales Tax Inquiries. - The Secretary must document advice given in a conversation with a person who is not registered as a retailer or a wholesale merchant under Article 5 of this Chapter when the person gives the Secretary the person's name and address, describes a business in which the person is engaged, asks if the person is required to be registered under Article 5 of this Chapter, and requests that the Secretary document the advice. The Secretary must keep a record of the person's inquiry that sets out the date of the conversation, the person making the inquiry, the business described in the conversation, and the advice given. (2008-107, s. 28.16(c), (d).)

## APPARATUS III

## Citation

## FULL SECTION

N.C. Gen. Stat. § 105-258.2 (2026).

## PINPOINT

N.C. Gen. Stat. § 105-258.2(a) (2026).

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## COLOPHON

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