



Paying or Responding to Your NCDOR Notice of Self Assessment

Why did I get this notice?

For more information about this notice, use your smart phone to scan the QR code to the right or visit www.dornrc.com/notices/selfassessment.html



How do I pay the balance due?

By paying in full, you will avoid collection actions and additional interest and penalties. If you can't pay at this time, see the **What if I can't pay?** section to the right.

By paying in full, you will avoid collection actions and additional interest and penalties.

- **Pay online:** Visit www.dornrc.com/electronic/billandnotice.html and use your credit/debit card or bank draft to pay
- **Pay by phone:** Call 1-877-252-3252 and use your credit/debit card or bank draft to pay
- **Pay by mail:** Use the enclosed envelope to send your check or money order and the voucher at the bottom of your notice to P.O. Box 25000, Raleigh, NC 27640. Enter your notice number on the memo line of your check or money order.

What if I can't pay?

If you can't pay immediately, you may be able to set up an installment payment agreement.

How do I set up an installment payment agreement?

Visit www.dornrc.com/collect/installment.html to submit an Installment Agreement Request form.

What are the requirements?

- You must file and pay all returns in full during the term of your agreement
- You must have a bank account and allow NCDOR to draft payments from your account

The Department will automatically accept an installment payment agreement that falls within one of the following parameters.

Tax Type	Total Balance Owed	Repayment Period
Income	Less than \$1,000	15 months
Income	\$1,000 - \$6,999	30 months
Income	\$7,000 - \$49,999	40 months
Income	\$50,000 or more	50 months
Business	Less than \$7,000	6 months

Will I still accrue penalties and interest?

By NC law, you will continue to accrue penalties and interest even with a valid installment payment agreement. You can reduce the amount of penalties and interest you accrue by paying in full or increasing your monthly payment amount. Interest accrues at a rate of 5% per year (see G.S. 105-24.21). This rate is subject to change.

What information do I need to pay?

To have your payment **drafted** from your bank account (by bank draft), please have the following information available:

- Bank account number
- Bank routing number
- Account type (checking or savings)
- Notice number
- Amount of payment (no convenience fee)

To pay by **credit/debit card**, please have the following information available:

- Credit/debit card number (MasterCard/Visa)
- Expiration date
- Zip code
- Notice number
- Amount of payment and convenience fee (\$2 for every \$100 increment of your tax payment)

What happens if I don't pay immediately or enter into an installment payment agreement?

This is your final notice before legal action may begin. If you do not pay the full amount due immediately, or establish and maintain a valid installment payment agreement, the NC Department of Revenue has the authority to begin collection procedures as outlined on the Taxpayers' Bill of Rights and may proceed with one or more of the following actions:

- Seize assets - Have a sheriff or collection officer take property not exempt by law from seizure and have it sold to pay your tax debt.
- Serve garnishments - Take 10% of your wages or withdraw from your bank account to pay this bill - an action that may cause the bank to freeze funds in the account.
- Issue certificates of tax liability - Put a lien on your real estate/land and other property, which may negatively affect your credit rating.
- Assess the collection assistance fee - The fee is 20% of the amount of overdue tax debt that remains unpaid 30 days or more after the fee notice is mailed.