

THE REVIEW PROCESS



MOTOR CARRIER SEMINARS

2017



OVERVIEW

- ◇ Taxpayers' Bill of Rights
- ◇ Request Departmental Review
- ◇ Review Process
- ◇ Documentation
- ◇ Conference
- ◇ Final Determination
- ◇ Other Legal Options





TAXPAYER APPEAL RIGHTS

- ◇ 45 days to protest a proposed assessment that the taxpayer feels is inaccurate.
- ◇ A written request for a Departmental Review must be filed with the Secretary.





Written Request for a Departmental Review

- ◇ Complete Form NC-242 or write a letter requesting review
- ◇ Include the following information:
 - Entity's Legal Name and Address
 - FEIN/SSN/Account Number/NCID
 - Name & phone # for contact
 - Assessment period, if an audit
 - Detail objections to assessment
 - Additional documentation as necessary



Objection and Request for Departmental Review

North Carolina Department of Revenue

Individual's First Name _____	M.I.	Individual's Last Name _____	Individual's Social Security Number ____-____-____
Spouse's First Name (if joint return filed) _____	M.I.	Spouse's Last Name (if joint return filed) _____	Spouse's Social Security Number (if joint return filed) ____-____-____
Entity's Legal Name _____			Entity's Federal Employer ID Number ____-____
Entity's Trade Name _____			Account ID _____
Street Address _____ _____			Contact Person if Questions _____
City _____	State _____	Zip Code ____-____	Phone Number of Contact Person (include Area Code) ____-____-____

Part 1. Proposed Assessment *(Attach a copy of the Notice of Proposed Assessment that you are requesting the Department to review.)*

Use the space below to state in detail your specific objections to the Notice of Proposed Assessment. *(Attach additional pages if necessary.)*

Provide the following information:

Tax Type	Notice Number	Date of Notice	Period Beginning	Period Ending
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Part 2. Proposed Adjustment or Proposed Denial of Refund *(Attach a copy of the Notice of Proposed Adjustment or Notice of Proposed Denial of Refund that you are requesting the Department to review.)*

Use the space below to state in detail your specific objections to the Notice of Proposed Adjustment or Notice of Proposed Denial of Refund. *(Attach additional pages if necessary.)*

Provide the following information:

Tax Type	Date Claim was Filed	Date Claim was Denied	Period Beginning	Period Ending
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Taxpayer Signature: _____ **Title:** _____ **Date:** _____

Signature of Taxpayer's Representative: _____ **Date:** _____
If a taxpayer's representative signs this form, a Power of Attorney must accompany this request.

If you object to a proposed assessment, proposed adjustment, or proposed denial of refund, you must request a Departmental review of the proposed action as the first step in the appeals process. To request a review, complete this form and mail it to the address shown below. This form may be used for any State or local tax administered by the Department of Revenue. The request for review must be filed with the Department within 45 days after the following: (1) the date the notice of the proposed adjustment, proposed denial of refund, or proposed assessment was mailed by the Department, or (2) the date the notice of the proposed adjustment, proposed denial of refund, or proposed assessment was personally delivered by a Department employee.

MAIL TO: North Carolina Department of Revenue, Customer Service, P.O. Box 471, Raleigh, NC 27602-0471



DEPARTMENTAL REVIEW

What is a departmental review?





DEPARTMENTAL REVIEW

- ◇ An informal process to have an assessment reviewed by the Department
- ◇ The assessment could be reversed, stay the same, or be changed in some way.





DOCUMENTATION

- ◇ Mileage Records
- ◇ Fuel Receipts
- ◇ Decal Reconciliation Records
- ◇ IFTA License
- ◇ Lease Agreements
- ◇ Photographs, as appropriate





CONFERENCE

- ◇ In-person or telephone conference
- ◇ 30 days notice of conference date and place, unless parties agree to a shorter time frame
- ◇ Questions asked for clarification
- ◇ The result of the conference will be:
 1. Settlement,
 2. Parties agree more time is needed, or
 3. Unable to resolve the matter.
- ◇ Additional time may be granted to provide additional information





FINAL DETERMINATION

- ◇ If the parties are unable to settle the matter, the Department sends a Notice of Final Determination.
- ◇ A taxpayer who disagrees with the Notice of Final Determination may contest it by filing a petition for a contested hearing at the Office of Administrative Hearings (OAH).





OAH

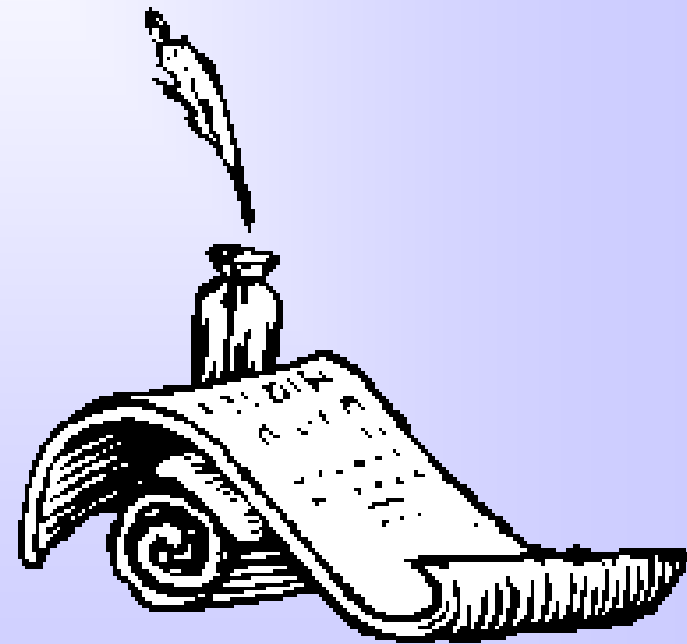
- ◇ For information about the contested tax case hearings process, please consult the OAH web page at <http://www.ncoah.com>.
- ◇ Attorney General's Office will represent the Department
- ◇ Discovery, Motions, and other court processes
- ◇ Trial before an OAH judge
- ◇ Judge issues a final decision.





FINAL DECISION

- ◇ The Administrative Law Judge at OAH issues the final decision.
- ◇ Taxpayer may request judicial review of the Final Decision from Wake County Superior Court and request that the matter be heard by the Business Court.





ASSISTANCE

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QUESTIONS



Thank you for your presence and participation.