

Article 9.

General Administration; Penalties and Remedies.

§ 105-228.90. Scope and definitions.

- (a) Scope. – This Article applies to all of the following:
- (1) Subchapters I, V, and VIII of this Chapter.
 - (2) The annual report filing requirements of G.S. 55-16-22.
 - (3) The primary forest product assessment levied under Article 81 of Chapter 106 of the General Statutes.
 - (4) The inspection taxes levied under Article 3 of Chapter 119 of the General Statutes.
 - (5) Chapter 105A of the General Statutes.
- (b) Definitions. – The following definitions apply in this Article:
- (1) CARES Act. – The Coronavirus Aid, Relief, and Economic Security Act, P.L. 116-136, March 27, 2020, 134 Stat. 359.
 - (3) Charter school. – A nonprofit corporation that has a charter under G.S. 115C-218.5 to operate a charter school.
 - (5) City. – A city as defined by G.S. 160A-1(2). The term also includes an urban service district defined by the governing board of a consolidated city-county, as defined by G.S. 160B-2(1).
 - (7) Code. – The Internal Revenue Code as enacted as of January 1, 2023, including any provisions enacted as of that date that become effective either before or after that date.
 - (9) County. – Any one of the counties listed in G.S. 153A-10. The term also includes a consolidated city-county as defined by G.S. 160B-2(1).
 - (11) Department. – The Department of Revenue.
 - (13) Electronic Funds Transfer. – A transfer of funds initiated by using an electronic terminal, a telephone, a computer, or magnetic tape to instruct or authorize a financial institution or its agent to credit or debit an account.
 - (15) Federal determination. – A change or correction arising from an audit by the Commissioner of Internal Revenue or an agreement of the U.S. competent authority, and the change or correction has become final. A federal determination is final when the determination is not subject to administrative or judicial review. Additionally, audit findings made by the Internal Revenue Service are deemed final in the following circumstances:
 - a. The taxpayer has received audit findings from the Internal Revenue Service for the tax period and the taxpayer does not timely file an administrative appeal with the Internal Revenue Service.
 - b. The taxpayer consented to any of the audit findings for the tax period through a form or other written agreement with the Internal Revenue Service.
 - (17) Income tax return preparer. – Any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return of tax imposed by Article 4 of this Chapter or any claim for refund of tax imposed by Article 4 of this Chapter. For purposes of this definition, the completion of a substantial portion of a return or claim for refund is treated as the preparation of the return or claim for refund. The term does not include a person merely because the person (i) furnishes typing, reproducing, or other mechanical assistance, (ii) prepares a return or claim for refund of the employer, or an officer or employee of the employer, by whom the person is regularly and

- continuously employed, (iii) prepares as a fiduciary a return or claim for refund for any person, or (iv) represents a taxpayer in a hearing regarding a proposed assessment.
- (19) NAICS. – The North American Industry Classification System adopted by the United States Office of Management and Budget as of December 31, 2007.
- (21) Pass-through entity. – An entity or business, including a limited partnership, a general partnership, a joint venture, a Subchapter S Corporation, or a limited liability company, all of which is treated as owned by individuals or other entities under the federal tax laws, in which the owners report their share of the income, losses, and credits from the entity or business on their income tax returns filed with this State. For the purpose of this section, an owner of a pass-through entity is an individual or entity who is treated as an owner under the federal tax laws.
- (23) Person. – An individual, a fiduciary, a firm, an association, a partnership, a limited liability company, a corporation, a unit of government, or another group acting as a unit. The term includes an officer or employee of a corporation, a member, a manager, or an employee of a limited liability company, and a member or employee of a partnership who, as officer, employee, member, or manager, is under a duty to perform an act in meeting the requirements of Subchapter I, V, or VIII of this Chapter, of G.S. 55-16-22, of Article 81 of Chapter 106 of the General Statutes, or of Article 3 of Chapter 119 of the General Statutes.
- (25) Secretary. – The Secretary of Revenue.
- (27) Tax. – A tax levied under Subchapter I, V, or VIII of this Chapter, the primary forest product assessment levied under Article 81 of Chapter 106 of the General Statutes, or an inspection tax levied under Article 3 of Chapter 119 of the General Statutes. Unless the context clearly requires otherwise, the term "tax" includes penalties and interest as well as the principal amount.
- (29) Taxpayer. – A person subject to the tax or reporting requirements of Subchapter I, V, or VIII of this Chapter, of Article 81 of Chapter 106 of the General Statutes, or of Article 3 of Chapter 119 of the General Statutes.
- (31) Taxpayer Identification Number (TIN). – An identification number issued by the Social Security Administration or the Internal Revenue Service, excluding a Taxpayer Identification Number for Pending U.S. Adoptions (ATIN) and Preparer Taxpayer Identification Number (PTIN).
- (33) Truncated Taxpayer Identification Number (TTIN). – This term has the same meaning as defined in Treasury Regulation section 301.6109-4. (1991 (Reg. Sess., 1992), c. 930, s. 13; 1993, c. 12, s. 1; c. 354, s. 18; c. 450, s. 1; 1993 (Reg. Sess., 1994), c. 662, s. 1; c. 745, s. 13; 1995, c. 17, s. 9; c. 461, s. 14; 1995 (Reg. Sess., 1996), c. 664, s. 1; 1997-55, s. 1; 1997-475, s. 6.9; 1998-171, s. 1; 1999-415, s. 1; 2000-72, s. 1; 2000-126, s. 1; 2000-140, s. 69; 2001-414, s. 23; 2001-427, s. 4(a); 2002-106, s. 1; 2002-126, s. 30C.1(a); 2003-25, s. 1; 2003-284, s. 37A.1; 2003-416, s. 4(d); 2004-110, s. 1.1; 2005-276, ss. 35.1(a), (d); 2006-18, s. 1; 2007-323, s. 31.1(a); 2007-491, s. 25; 2008-107, s. 28.1(a); 2009-451, s. 27A.6(a), (b); 2010-31, s. 31.1(a); 2011-5, s. 1; 2011-145, s. 13.25(xx); 2011-330, ss. 11, 31(a), 37; 2012-79, s. 1.7(a); 2013-10, s. 1; 2014-3, s. 14.16(a); 2014-101, s. 7; 2015-2, s. 1.1; 2016-6, s. 1; 2017-39, s. 1; 2018-5, ss. 38.1(a), 38.3(g); 2019-6, s. 1.1; 2019-169, s. 6.3(a); 2020-58, ss. 1(a), 4.4(a); 2021-180, s. 42.4(a); 2023-12, s. 1.1.)