

**§ 105-241.11. Requesting review of a proposed denial of a refund or a proposed assessment.**

(a) Procedure. – A taxpayer who objects to a proposed denial of a refund or a proposed assessment of tax may request a Departmental review of the proposed action by filing a request for review. The request for review must either be on the form prescribed by the Secretary or be a written statement clearly indicating the taxpayer requests review of a proposed denial of a refund or a proposed assessment of tax and include an explanation for the request for review. The request must be filed with the Department as follows:

- (1) Within 45 days of the date the notice of the proposed denial of the refund or proposed assessment was mailed to the taxpayer, if the notice was delivered by mail.
- (2) Within 45 days of the date the notice of the proposed denial of the refund or proposed assessment was delivered to the taxpayer, if the notice was delivered in person.
- (3) At any time between the date that inaction by the Department on a request for refund is considered a proposed denial of the refund and the date the time periods set in the other subdivisions of this subsection expire.

(b) Filing. – A request for a Departmental review of a proposed denial of a refund or a proposed assessment is considered filed on the following dates:

- (1) For a request that is delivered in person, the date it is delivered.
- (2) For a request that is mailed, the date determined in accordance with G.S. 105-263.
- (3) For a request delivered by another method, the date the Department receives it.

(c) FTP Penalty. – A request for a Departmental review of a proposed assessment is considered a request for a Departmental review of a failure to pay penalty that is based on the assessment. A taxpayer who does not request a Departmental review of a proposed assessment may not request a Departmental review of a failure to pay penalty that is based on the assessment but is assessed on a subsequent date in another notice. (2007-491, s. 1; 2008-134, s. 5(a); 2010-95, ss. 8(b), 10(b); 2017-204, s. 4.1(b); 2023-12, s. 5.2.)