

**§ 105-241.22. Collection of tax.**

The Department may collect a tax in the following circumstances:

- (1) When a taxpayer files a return showing an amount due with the return and does not pay the amount shown due. This subdivision does not apply to a consolidated or combined return filed at the request of the Secretary under Part 1 of Article 4 of this Chapter.
- (2) When the Department sends a notice of collection after a taxpayer does not file a timely request for a Departmental review of a proposed assessment of tax or based upon taxpayer inaction in accordance with G.S. 105-241.13A.
- (3) When a taxpayer and the Department agree on a settlement concerning the amount of tax due.
- (4) When the Department sends a notice of final determination concerning an assessment of tax and the taxpayer does not file a timely petition for a contested case hearing on the assessment.
- (5) When a final decision is issued on a proposed assessment of tax after a contested case hearing.
- (6) When a petition for a contested case at the Office of Administrative Hearings is dismissed and the period for timely filing a petition has expired. (2007-491, s. 1; 2008-134, s. 7(a); 2010-31, s. 31.10(c); 2017-204, s. 4.2; 2019-169, s. 6.7.)