

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 <i>(If joint return filed)</i>	M.I.	Spouse's Last Name <i>(If joint return filed)</i>	Spouse's Social Security Number <i>(If joint return filed)</i>
_____	_____	_____	____-____-____
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 <i>(Include Area Code)</i>
_____	_____	_____	_____

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
_____	_____	_____	_____	_____

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
_____	_____	_____	_____	_____

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 received by 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, Correspondence Unit, P.O. Box 471, Raleigh, NC 27602-0471