

North Carolina Department of Revenue Business Tax Interview



Section 1. Business Information

Legal Business or Owner's Name	Federal Employer ID Number
Trade Name (DBA Name)	Proprietor's Social Security Number
Business Street Address	Department of Revenue Account ID
City State ZIP	Daytime Business Phone Number
Mailing Address <i>(If Different from Above)</i> City State ZIP	Cell Phone Number
Type of Business Organization (Proprietorship, Corporation, LLC, Partnership, LLP, LP, LLLP)	
<input type="checkbox"/> Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Other (Specify):	

Section 2. Personal Information

Your Name	Social Security Number
Your Street Address	Home Phone Number
City State ZIP	Work Phone Number
Mailing Address <i>(If Different from Above)</i> City State ZIP	Cell Phone Number

Section 3. Business Personnel and Contacts

List All Responsible Persons *(attach additional page if necessary)*

Responsible persons include: presidents, treasurers, and CFOs of corporations; managers of LLCs; managers and partners of partnerships; and any other officer, member, company official, or partner with the duty to deduct, account for, or pay the business taxes.

<p>1a. Full Name _____</p> <p>Title _____</p> <p>Home Address _____</p> <p>City, State, ZIP _____</p>	<p>Social Security # _____</p> <p>Home Phone _____</p> <p>Work/Cell Phone _____</p> <p>Dates of Service _____</p>
<p>1b. Full Name _____</p> <p>Title _____</p> <p>Home Address _____</p> <p>City, State, ZIP _____</p>	<p>Social Security # _____</p> <p>Home Phone _____</p> <p>Work/Cell Phone _____</p> <p>Dates of Service _____</p>
<p>1c. Full Name _____</p> <p>Title _____</p> <p>Home Address _____</p> <p>City, State, ZIP _____</p>	<p>Social Security # _____</p> <p>Home Phone _____</p> <p>Work Phone _____</p> <p>Dates of Service _____</p>
<p>1d. Full Name _____</p> <p>Title _____</p> <p>Home Address _____</p> <p>City, State, ZIP _____</p>	<p>Social Security # _____</p> <p>Home Phone _____</p> <p>Work Phone _____</p> <p>Dates of Service _____</p>

Section 4. Business Financial Information

Banking Information

- 2a. Name of Financial Institution _____
- 2b. Business Bank Account Number _____
- 2c. Were you listed on the business's bank signature cards? _____
- 2d. Did you have your name removed from the bank signature cards? If so, when? _____

Credit Card Processing Information

- 3a. Name of company handling credit card transactions _____
- 3b. Credit Card Company Address _____ Phone #: _____
- 3c. Merchant ID # _____

Online Payment Processor Information

- 4a. Payment Processor (e.g. PayPal, Authorize.net, Google Checkout, etc.) _____
- 4b. Payment Processor Address _____ Phone #: _____
- 4c. Account Number _____

Section 5. Business Tax Information

- 5a. Did the business have taxable sales to report? _____
- 5b. Did the business collect the sales tax? _____
- 5c. What was done with the sales tax that was collected? _____

- 6a. Did you or do you have employees? _____ How many? _____
- 6b. Did you pay wages this period? _____
- 6c. Did you withhold tax from your employees? _____
- 6d. What did you do with the money you withheld? _____

7. Who is authorized to sign sales & use or withholding tax returns? _____
- 8a. Does the business file and pay Sales & Use tax and Withholding tax electronically? _____
- 8b. If so, to whom are the PINS, passwords, or NCIDs assigned to? _____
- 8c. Who authorized the assignments of the PINS/passwords/NCIDs? _____
9. Who handles DOR contacts such as phone calls, correspondence, or visits by DOR personnel?

Section 6. Business Operations Information

- 10a. Is the business still operating? _____
- 10b. If not, when did it stop operating? _____
- 10c. What happened to the assets of the business? _____
11. Has this business ever filed for bankruptcy? _____
12. Was any property of the business sold, transferred, donated, or otherwise disposed of for less than full value? If so, please list the property and explain: _____

- 13a. Were financial statements prepared for the business? _____
- 13b. If yes, who reviewed them? _____
- 13c. If you cannot provide copies of the statements, where are they located? _____
14. Were discussions ever held by stockholders, officers, owners, or other interested parties regarding the nonpayment of the taxes? If so, identify who attended, dates, any decisions reached, and whether any documentation is available. _____

15. During the time the delinquent taxes were due, or at any time thereafter, were any financial obligations of the business paid? If so, which obligations were paid and who authorized them to be paid? _____

- 16a. Were all or a portion of the payrolls met? _____
- 16b. Did any person or the organization provide funds to pay net corporate payroll? If so, list the persons.

Section 7. Responsible Person Information

17. What was your job title and how were you associated with the business? Provide a description of your duties and responsibilities. _____

18. When and how did you first become aware of the delinquent taxes? _____

19. Did you know you were required to file returns? _____
20. Did you know a trust tax return is due regardless of liability? _____
21. Do you know when the taxes are due to be paid? _____
22. Do you understand your duty to collect and remit the tax? _____
23. Why didn't you file/pay the tax? _____

24. What actions did you take to see that the taxes were paid? _____

25. Do you or did you have any money invested in the business? _____
- 26a. Did you resign from your position? _____ If so, when? _____
- 26b. To whom was your resignation submitted? _____
- 26c. Do you have copies of the meeting minutes highlighting your resignation? _____
27. Have you ever been involved in another business that had tax problems? If so, what was the name of the business and its dates of operation? _____
28. Please state whether you performed any of the duties/functions listed below for the business and the time periods during which you performed these duties. Please also provide the names a time periods that any other person performed these duties:

Did you:	Yes	No	From Date	To Date	Who else performed this duty and when?
Determine financial policy for the business?					
Direct or authorize payments of bills/creditors?					
Open or close bank accounts for the business?					
Guarantee or co-sign loans?					
Sign or counter-sign checks?					
Authorize payroll?					
Prepare, review sign or transmit sales & use tax returns?					
Prepare, review sign or transmit withholding tax returns?					
Hire/Fire Employees?					

Section 8. Real Property Owned, Rented, or Leased

29a. 1 Property Description

Purchase/Lease Date	_____	Current Loan Balance	_____
County Tax Value	_____	Monthly Payment	_____
Current Fair Market Value	_____	Date of Final Payment	_____
Property Location (Street, City, State, ZIP code)	_____		

Property County	_____	Landlord/Lessor Phone Number	_____
First Mortgage Holder	_____	Second Mortgage/Equity Line	_____

29b. 1 Property Description

Purchase/Lease Date	_____	Current Loan Balance	_____
County Tax Value	_____	Monthly Payment	_____
Current Fair Market Value	_____	Date of Final Payment	_____
Property Location (Street, City, State, ZIP code)	_____		

Property County _____
First Mortgage Holder _____

Landlord/Lessor Phone Number _____
Second Mortgage/Equity Line _____

29c. 1 Property Description

Purchase/Lease Date _____
County Tax Value _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Property Location (Street, City, State, ZIP code)

Property County _____
First Mortgage Holder _____

Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code)

Landlord/Lessor Phone Number _____
Second Mortgage/Equity Line _____

Section 9. Asset Information - Vehicles

30a. Vehicle Description (Make, Model, & Year)

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Location (Street, City, State, ZIP code)

Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code)

30b. Vehicle Description (Make, Model, & Year)

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Location (Street, City, State, ZIP code)

Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code)

30c. Vehicle Description (Make, Model, & Year)

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Location (Street, City, State, ZIP code)

Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code)

Section 10. Asset Information - Business Equipment

31a. Asset Description

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Property Location (Street, City, State, ZIP code)

Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code)

31b. Asset Description

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Property Location (Street, City, State, ZIP code)

Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code)

31c. Asset Description

Purchase/Lease Date _____
Mileage _____
Current Fair Market Value _____

Current Loan Balance _____
Monthly Payment _____
Date of Final Payment _____

Property Location (Street, City, State, ZIP code)

Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code)

Section 11. Signature

I certify that, to the best of my knowledge, the information on this form is accurate and complete.

Taxpayer Signature

Date

Print Name

Title