

§ 105-164.32. Incorrect returns; estimate.

If a retailer, a wholesale merchant, a facilitator, or a consumer fails to file a return and pay the tax due under this Article or files a grossly incorrect or false or fraudulent return, the Secretary must estimate the tax due and assess the retailer, the wholesale merchant, the facilitator, or the consumer based on the estimate. (1957, c. 1340, s. 5; 1973, c. 476, s. 193; 2001-414, s. 21; 2009-451, s. 27A.3(u); 2018-5, s. 38.5(p).)