

§ 105-241.13A. Taxpayer inaction.

(a) Consequence of Inaction. – Inaction by a taxpayer after timely filing a request for review shall result in the proposed Departmental action becoming final as provided in this section. As used in this section, "inaction" means that the taxpayer made no response to the Department's initial request for additional information or to the reissuance of the request by the requested response date as provided under G.S. 105-241.13(a). A partial response, a request for additional time, or any other contact by the taxpayer with the Department does not constitute inaction under this section. The Department must send the taxpayer a notice of inaction stating that the proposed Departmental action becomes final 10 days from the date of the notice unless the taxpayer responds to the Department. A proposed Departmental action that becomes final is not subject to further administrative or judicial review. A taxpayer may not file another amended return or claim for refund to obtain denied refund. Upon payment of the tax, the taxpayer may request a refund of the tax. As used in this section, "proposed Departmental action" refers to any of the following:

- (1) Proposed denial of a refund.
- (2) Proposed assessment.
- (3) Proposed revocation of a certificate of registration issued pursuant to G.S. 105-164.28.

(b) Notice of Collection. – Before the Department collects a proposed assessment that becomes final under this section, the Department must send the taxpayer a notice of collection containing the information required under G.S. 105-241.12.

(c) Determining Timely Response. – The provisions of G.S. 105-241.11(b) apply for purposes of determining whether a taxpayer has timely responded to the Department as required under this section. (2017-204, s. 4.1(c); 2022-13, s. 5.3.)