

SECTION .0300 – TAX LIABILITY HEARINGS

04 NCAC 24F .0301 APPEALING A TAX MATTER

- (a) A written appeal regarding monetary eligibility denying a protest to a Wage Transcript and Monetary Determination shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(e).
- (b) A written appeal of a Tax Liability Determination shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(n).
- (c) A written appeal of a Tax Rate Assignment shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(o).
- (d) A written appeal of an Audit Result shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(p).
- (e) A written appeal of a Tax Assessment shall be filed with DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(q).
- (f) Written Exceptions to a Tax Opinion shall be filed with the Board of Review pursuant to 04 NCAC 24A .0104(r).

History Note: Authority G.S. 96-4;
Eff. July 1, 2015;
Recodified from 04 NCAC 24D .1101 Eff. October 1, 2017;
Amended Eff. July 1, 2018.