

## SECTION .0900 - SPECIAL TAX INVESTIGATIONS

### 04 NCAC 24D .0901 SPECIAL TAX INVESTIGATIONS

(a) When it is discovered by a representative of DES that a claimant is alleging that he or she was an employee and the employer is alleging that the claimant was not an employee, the matter shall be referred to DES's Assistant Secretary in writing.

(b) The Assistant Secretary, on behalf of DES, shall refer the matter to the Tax Administration Section for an investigation. Upon receipt of the findings of the investigation, the Assistant Secretary shall issue a Result of Investigation by the Tax Administration Section. The Result of Investigation shall be in writing and mailed to each party to the controversy pursuant to 04 NCAC 24A .0103.

(c) The Result of Investigation shall provide notice of each party's rights for filing an appeal to obtain a hearing before the Board of Review, and the 10-day time period from the date of mailing within which an appeal shall be filed pursuant to 04 NCAC 24A .0104(bb) and G.S. 96-15(c).

(d) Appeal hearings pursuant to this Section shall be upon order of the Board of Review and conducted pursuant to 04 NCAC 24F .0303.

*History Note:* Authority G.S. 96-4;  
Eff. July 1, 2015;  
Amended Eff. August 1, 2020; July 1, 2018.