

04 NCAC 24D .1102 EMPLOYER REEVALUATION OF DEBT

(a) An employer requesting a reevaluation of its debt shall submit a written request to DES's Tax Administration Section pursuant to 04 NCAC 24A .0104(k).

- (1) The written request shall explain why the debt should not be referred to the Treasury Offset Program (TOP) for collection.
- (2) The written request shall be accompanied by documents or other clear and convincing evidence that shows:
 - (A) the identity of the employer to whom the debt is assigned is incorrect; or
 - (B) the amount of the debt is inaccurate.

(b) The Assistant Secretary or designee shall consider the evidence submitted by the employer.

(c) The Assistant Secretary or designee shall issue a written decision on the request for reevaluation. The written decision shall be mailed or sent by electronic transmission to the employer and include the following:

- (1) whether the debt shall be referred to TOP; and
- (2) reasons for the decision.

History Note: Authority G.S. 96-4; 96-18; 31 CFR 285; 31 U.S.C. 3716;
Eff. July 1, 2018.