If you object to a proposed assessment, proposed adjustment, or proposed denial of refund, you must request a Departmental review of the proposed action as the first step in the appeals process. To request a review, complete this form and mail it to the address shown below. This form may be used for any State or local tax administered by the Department of Revenue. The request for review must be filed with the Department within 45 days after the following: (1) the date the notice of the proposed adjustment, proposed denial of refund, or proposed assessment was mailed by the Department, or (2) the date the notice of the proposed adjustment, proposed denial of refund, or proposed assessment was personally delivered by a Department employee.

**Part 1. Proposed Assessment** (Attach a copy of the Notice of Proposed Assessment that you are requesting the Department to review.)

Use the space below to state in detail your specific objections to the Notice of Proposed Assessment. (Attach additional pages if necessary.)

---

Provide the following information:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Notice Number</th>
<th>Date of Notice</th>
<th>Period Beginning</th>
<th>Period Ending</th>
</tr>
</thead>
</table>

**Part 2. Proposed Adjustment or Proposed Denial of Refund** (Attach a copy of the Notice of Proposed Adjustment or Notice of Proposed Denial of Refund that you are requesting the Department to review.)

Use the space below to state in detail your specific objections to the Notice of Proposed Adjustment or Notice of Proposed Denial of Refund. (Attach additional pages if necessary.)

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Provide the following information:

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>Date Claim was Filed</th>
<th>Date Claim was Denied</th>
<th>Period Beginning</th>
<th>Period Ending</th>
</tr>
</thead>
</table>

**Taxpayer Signature:** ____________________________  **Title:** ____________________________  **Date:** __________________

Signature of Taxpayer’s Representative: ____________________________  **Date:** __________________

If a taxpayer’s representative signs this form, a Power of Attorney must accompany this request.

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**MAIL TO:** North Carolina Department of Revenue, Customer Service, P.O. Box 471, Raleigh, NC 27602-0471