

North Carolina Department of Revenue Business Tax Interview



Section 1. Business Information

Legal Business or Owner's Name			Federal Employer ID Number
Trade Name (DBA Name)			Proprietor's Social Security Number
Business Street Address			Department of Revenue Account ID
City	State	ZIP	Daytime Business Phone Number
Mailing Address (If Different from Above)	City	State ZIP	Cell Phone Number
Type of Business Organization (Proprietorship, Corporation, LLC, Partnership, LLP, LP, LLLP)			
<input type="checkbox"/> Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Other (Specify):			

Section 2. Business Financial Information

Banking Information

Include checking accounts, money market accounts, savings accounts, online banking accounts, and safe deposit boxes (including contents).

1a. Name of Financial Institution _____

1b. Business Bank Account Number _____

1c. Account Balance (as of date completed) _____

2a. Name of Financial Institution _____

2b. Business Bank Account Number _____

2c. Account Balance (as of date completed) _____

3a. Name of Financial Institution _____

3b. Business Bank Account Number _____

3c. Account Balance (as of date completed) _____

Credit Card Processing Information

4a. Name of company handling credit card transactions _____

4b. Credit Card Company Address _____ Phone #: _____

4c. Merchant ID # _____

Online Payment Processor Information

5a. Payment Processor (e.g. PayPal, Authorize.net, Google Checkout, etc.) _____

5b. Payment Processor Address _____ Phone #: _____

5c. Account Number _____

Accounts Receivable Information

Include all contracts separately, including contracts awarded, but not started, e-payment account receivable, bartering or online auction accounts.

6a. Accounts/Notes Receivable & Address _____

Contact Name	_____	Phone	_____
Date Due	_____	Amount Due	_____

6b. Accounts/Notes Receivable & Address _____

Contact Name	_____	Phone	_____
Date Due	_____	Amount Due	_____

6c. Accounts/Notes Receivable & Address _____
 Contact Name _____ Phone _____
 Date Due _____ Amount Due _____

6d. Accounts/Notes Receivable & Address _____
 Contact Name _____ Phone _____
 Date Due _____ Amount Due _____

6e. Accounts/Notes Receivable & Address _____
 Contact Name _____ Phone _____
 Date Due _____ Amount Due _____

Available Credit

List all lines of credit and all credit cards.

7a. Name of Credit Institution & Address _____
 Account Number _____ Credit Limit _____
 Amount Owed _____ Available Credit _____

7b. Name of Credit Institution & Address _____
 Account Number _____ Loan Balance _____
 Amount Owed _____ Available Credit _____

7c. Name of Credit Institution & Address _____
 Account Number _____ Loan Balance _____
 Amount Owed _____ Available Credit _____

7d. Name of Credit Institution & Address _____
 Account Number _____ Loan Balance _____
 Amount Owed _____ Available Credit _____

Investments

List all investment assets below. Include stocks, bonds, mutual funds, stock options, and certificates of deposit.

8a. Name of Company & Address _____
 Current Value _____ Loan Balance _____
 Used as collateral? _____ Equity (value - loan) _____

8b. Name of Company & Address _____
 Current Value _____ Loan Balance _____
 Used as collateral? _____ Equity (value - loan) _____

8c. Name of Company & Address _____
 Current Value _____ Loan Balance _____
 Used as collateral? _____ Equity (value - loan) _____

Real Property Owned, Rented, or Leased

9a. **Property Description** _____
 Purchase/Lease Date _____ Current Loan Balance _____
 County Tax Value _____ Monthly Payment _____
 Current Fair Market Value _____ Date of Final Payment _____
 Property Location (Street, City, State, ZIP code) _____
 _____ Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code)

 Property County _____ Landlord/Lessor Phone Number _____
 First Mortgage Holder _____ Second Mortgage/Equity Line _____

9b. **Property Description**

Purchase/Lease Date _____
 County Tax Value _____
 Current Fair Market Value _____
 Property Location (Street, City, State, ZIP code) _____

 Property County _____
 First Mortgage Holder _____

Current Loan Balance _____
 Monthly Payment _____
 Date of Final Payment _____
 Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code) _____

 Landlord/Lessor Phone Number _____
 Second Mortgage/Equity Line _____

9c. **Property Description**

Purchase/Lease Date _____
 County Tax Value _____
 Current Fair Market Value _____
 Property Location (Street, City, State, ZIP code) _____

 Property County _____
 First Mortgage Holder _____

Current Loan Balance _____
 Monthly Payment _____
 Date of Final Payment _____
 Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code) _____

 Landlord/Lessor Phone Number _____
 Second Mortgage/Equity Line _____

Vehicles Owned, Rented, or Leased

10a. Vehicle Description (Make, Model, & Year) _____

Purchase/Lease Date _____
 Mileage _____
 Current Fair Market Value _____
 Location (Street, City, State, ZIP code) _____

Current Loan Balance _____
 Monthly Payment _____
 Date of Final Payment _____
 Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code) _____

10b. Vehicle Description (Make, Model, & Year) _____

Purchase/Lease Date _____
 Mileage _____
 Current Fair Market Value _____
 Location (Street, City, State, ZIP code) _____

Current Loan Balance _____
 Monthly Payment _____
 Date of Final Payment _____
 Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code) _____

10c. Vehicle Description (Make, Model, & Year) _____

Purchase/Lease Date _____
 Mileage _____
 Current Fair Market Value _____
 Location (Street, City, State, ZIP code) _____

Current Loan Balance _____
 Monthly Payment _____
 Date of Final Payment _____
 Lender/Lessor/Landlord Name, Address (Street, City, State, ZIP code) _____

Business Equipment Owned, Rented, or Leased

11a. Asset Description

Purchase/Lease Date _____	Current Loan Balance _____
Mileage _____	Monthly Payment _____
Current Fair Market Value _____	Date of Final Payment _____
Property Location (Street, City, State, ZIP code) _____	Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code) _____
_____	_____
_____	_____
_____	_____

11b. Asset Description

Purchase/Lease Date _____	Current Loan Balance _____
Mileage _____	Monthly Payment _____
Current Fair Market Value _____	Date of Final Payment _____
Property Location (Street, City, State, ZIP code) _____	Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code) _____
_____	_____
_____	_____
_____	_____

11c. Asset Description

Purchase/Lease Date _____	Current Loan Balance _____
Mileage _____	Monthly Payment _____
Current Fair Market Value _____	Date of Final Payment _____
Property Location (Street, City, State, ZIP code) _____	Lender/Lessor/Landload Name, Address (Street, City, State, ZIP code) _____
_____	_____
_____	_____
_____	_____

Monthly Income/Expense Statement for Business

Total Monthly Business Income		Total Monthly Business Expense	
Source	Gross Monthly	Expense Items	Actual Monthly
Gross Receipts from Sales/Services		Materials Purchased	
Gross Rental Income		Inventory Purchased	
Interest Income		Gross Wages & Salaries	
Dividends		Rent	
Cash		Supplies	
Other Income (list below)		Utilities/Telephone	
		Vehicle Gasoline/Oil	
		Repairs/Maintenance	
		Insurance	
		Current Taxes	
		DOR Allowable Installment Payments	
		Other Expenses (list below)	
Total Income	\$	Total Expenses	\$

Section 3. Business Tax Information

1. Did you know you were required to file returns? _____
2. Did you know a trust tax return is due regardless of liability? _____
3. Do you know when the taxes are due to be paid? _____
4. Do you understand your duty to collect and remit the tax? _____
5. Does the business have taxable sales to report? _____
6. Did the business collect the sales tax? _____
7. What was done with the sales tax that was collected? _____

8. Does the business sell prepaid wireless telecommunications subject to the 911 service charge? _____
9. If so, did the business collect the 911 service charge? _____
10. Do you or did you have employees? _____ How many? _____
11. How recently were employee wages paid? _____
12. Did you withhold tax from your employees for all pay periods? _____
13. What did you do with the money you withheld? _____

14. Is the business still operating? _____
15. If not, when did it stop operating? _____
16. What happened to the assets of the business? _____
17. Has this business ever filed for bankruptcy? _____
18. Was any property of the business sold, transferred, donated, or otherwise disposed of for less than full value? If so, please list the property and explain: _____

19. Were financial statements prepared for the business? _____
20. If yes, who reviewed them? _____
21. Were discussions ever held by stockholders, officers, owners, or other interested parties regarding the nonpayment of the taxes? If so, identify who attended, dates, any decisions reached, and whether any documentation is available. _____

22. During the time the delinquent taxes were due, or at any time thereafter, were any financial obligations of the business paid? If so, which obligations were paid and who authorized them to be paid? _____

23. Were all or a portion of the payroll met? _____
24. Did any person(s) or the organization provide funds to pay net corporate payroll? If so, list the persons.

Section 4. Business Personnel and Responsible Persons Information

1. Please provide the names of anyone who performed the duties/functions listed below for the business and the time periods during which they performed these duties.

Business Duty or Function:	Performed by:	From Date:	To Date:
Authorize, prepare, review, sign, or transmit sales & use tax returns			
Authorize, prepare, review sign, or transmit withholding tax returns			
Authorize payroll			
Handle contact with NCDOR employees			
Determine financial policy for the business			
Direct or authorize payments of bills/creditors			
Open or close bank accounts for the business			
Sign or counter-sign business checks			
Guarantee or co-sign loans			
Hire/Fire Employees			

Responsible Persons

List ALL Responsible Persons. Each Responsible Person must sign form. Use additional pages if necessary.

N.C.G.S. § 105-242.2 provides the statutory authority for transferring liability to a responsible person(s). When a business does not pay an amount it owes once the amount becomes collectible, the Department may assess the responsible person(s) of the business for the tax liability.

Responsible persons include: presidents, treasurers, and CFOs of corporations; managers of LLCs; managers and partners of partnerships; and any other officer, member, company official, or partner with the duty to deduct, account for, or pay the business taxes.

By signing this form, you are certifying, to the best of your knowledge, the information on this form is accurate and complete.

2a. Full Name _____ Social Security # _____
 Title _____ Home Phone _____
 Home Address _____ Work/Cell Phone _____
 City, State, ZIP _____ Dates of Service _____
 Responsible for deducting or paying taxes: YES _____ NO _____

 Taxpayer Signature _____ Date _____ Print Name _____ Title _____

2b. Full Name _____ Social Security # _____
 Title _____ Home Phone _____
 Home Address _____ Work/Cell Phone _____
 City, State, ZIP _____ Dates of Service _____
 Responsible for deducting or paying taxes: YES _____ NO _____

 Taxpayer Signature _____ Date _____ Print Name _____ Title _____

2c. Full Name _____
Title _____
Home Address _____
City, State, ZIP _____
Responsible for deducting or paying taxes: YES _____

Social Security # _____
Home Phone _____
Work Phone _____
Dates of Service _____
NO _____

Taxpayer Signature Date

Print Name Title

2d. Full Name _____
Title _____
Home Address _____
City, State, ZIP _____
Responsible for deducting or paying taxes: YES _____

Social Security # _____
Home Phone _____
Work Phone _____
Dates of Service _____
NO _____

Taxpayer Signature Date

Print Name Title

2e. Full Name _____
Title _____
Home Address _____
City, State, ZIP _____
Responsible for deducting or paying taxes: YES _____

Social Security # _____
Home Phone _____
Work Phone _____
Dates of Service _____
NO _____

Taxpayer Signature Date

Print Name Title
