

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only [X] 1. 99,999.00

Enter Whole U.S. Dollars Only [check] 1. 99999.00

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only [X] 1. [99999.00]

Enter Whole U.S. Dollars Only [check] 1. -99999.00

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

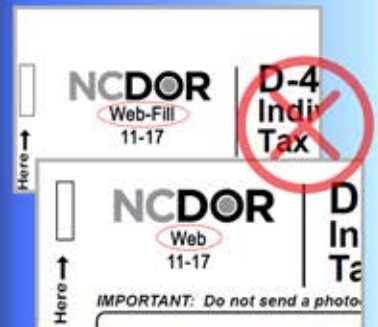


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



NC-14 Notice of Contingent Event or Request to Extend Statute of Limitations

Part 1. Tax Type (Select applicable tax type from drop-down menu) _____

Part 2. Taxpayer Information

Individual's First Name <input type="text"/>	M.I. <input type="text"/>	Individual's Last Name <input type="text"/>	Individual's Social Security Number <input type="text"/>
Spouse's First Name (If joint return filed) <input type="text"/>	M.I. <input type="text"/>	Spouse's Last Name (If joint return filed) <input type="text"/>	Spouse's Social Security Number (If joint return filed) <input type="text"/>
Individual's Phone Number <input type="text"/>			

Entity's Legal Name <input type="text"/>	Entity's Federal Employer ID Number <input type="text"/>
Entity's Trade Name <input type="text"/>	Account Number/NCDOR ID <input type="text"/>
Entity Contact Person if Questions <input type="text"/>	Entity Contact Person Phone Number <input type="text"/>

Street Address <input type="text"/>			
City <input type="text"/>	State <input type="text"/>	Zip Code <input type="text"/>	

Part 3. Litigation or State Tax Audit

Use the space below to identify and describe both the litigation or state tax audit and the basis for determining an overpayment. (Attach documentation)

Provide the following information:

	\$ <input style="width: 200px;" type="text"/>
Return or Payment Affected	Estimated amount of overpayment

Part 4. Other Event

Use the space below to provide clear and convincing proof that the event is beyond the taxpayer's control and prevents the taxpayer from timely filing an accurate and definite request for refund. (Attach documentation)

Provide the following information:

	\$ <input style="width: 200px;" type="text"/>
Return or Payment Affected	Estimated amount of overpayment

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.

MAIL TO: North Carolina Department of Revenue, P.O. Box 871, Raleigh, North Carolina 27602-0871.
Address the envelope to the attention of the taxing division for the tax to which the event or condition applies.

Instructions for Form NC-14

Notice of Contingent Event or Request to Extend Statute of Limitations

N.C. Gen. Stat. § 105-241.6(b)(5) provides an exception to the general statute of limitations for obtaining a refund of an overpayment due to a contingent event. The statute addresses two types of contingent events whereby the general statute of limitations for refunds of an overpayment may be extended once:

- (1) Litigation or State Tax Audit, and
- (2) Other Events

Litigation or State Tax Audits (N.C. Gen. Stat. § 105-241.6(b)(5)(a))

If a taxpayer is subject to litigation or a state tax audit that prevents the taxpayer from filing an accurate and definite request for a refund of an overpayment within the period under N.C. Gen. Stat. § 105-241.6, the period to request a refund of an overpayment is six months after the litigation or state tax audit concludes.

The taxpayer must file written notice to the Secretary prior to expiration of the statute of limitations under N.C. Gen. Stat. § 105-241.6. The notice must identify and describe the litigation or state tax audit, identify the type of tax, list the return or payment affected, and state in clear terms the basis for and an estimated amount of the overpayment.

Other Events (N.C. Gen. Stat. § 105-241.6(b)(5)(b))

If a taxpayer contends that an event has occurred that prevents the taxpayer from filing an accurate and definite request for a refund of an overpayment within the period under N.C. Gen. Stat. § 105-241.6, the taxpayer may submit a written request to the Secretary seeking an extension of the statute of limitations. The taxpayer must file a written request to the Secretary prior to expiration of the statute of limitations under N.C. Gen. Stat. § 105-241.6.

The request must establish by clear and convincing proof that the event is beyond the taxpayer's control and prevents the taxpayer from timely filing an accurate and definite request for a refund of an overpayment. The Secretary's decision on the request is final and is not subject to administrative or judicial review.

Purpose of Form NC-14

You may use Form NC-14 to give the Secretary of Revenue ("Secretary") notice of a contingent event. **Important: Form NC-14 must be filed with the Secretary prior to the expiration of the statute of limitations for refunds as set forth in N.C. Gen. Stat. § 105-241.6.** You must include a detailed explanation of the contingent event, including any supporting documentation that helps identify and describe the contingent event. You must also include information that describes in clear terms the basis for and an estimated amount of the overpayment.

Instead of completing Form NC-14, you may mail a letter containing all of the required information identified on Form NC-14 to the division to which the contingent event applies. (See "Mailing Instructions" located under the "Specific Instructions for Form NC-14.") The letter sent instead of Form NC-14 must be filed with the Secretary prior to the expiration of the statute of limitations for refunds as set forth in N.C. Gen. Stat. § 105-241.6.

After reviewing Form NC-14 or the letter sent to the Department instead of Form NC-14, the Department will notify you in writing that either: (1) the contingent event notice was received with the required information and your request to extend the statute of limitations for refunds is granted, or (2) the contingent event notice was received without the required information and your request to extend the statute of limitations for refunds is denied.

If the Department grants your extension request, you must file a request for refund of an overpayment within six months after the contingent event concludes. You should include a copy of the Department's letter with your request for a refund of an overpayment.

Specific Instructions for Form NC-14

Complete Form NC-14 in its entirety. The Department will only consider a complete form for extension. **Important:** Form NC-14 must be signed by the taxpayer, a person legally authorized to execute a tax return, or a representative when a valid Power of Attorney has been accepted by the Department.

Part 1. Tax Type. You must identify the type of tax for which the contingent event applies by filling in the proper circle. If the tax type is not specifically listed on Form NC-14, fill in the "other" circle and choose the tax type for which the contingent event applies.

Part 2. Taxpayer Information. You must enter your identifying information, including your name, address, phone number, and applicable identification number(s). Corporations, partnerships, and other business entities should also enter the name and phone number of a person who may be contacted if the Department has questions about the request.

Part 3. Litigation or State Tax Audit. You must complete Part 3, "Litigation or State Tax Audit," if you are subject to litigation or a state tax audit that prevents you from filing an accurate and definite request for refund within the statute of limitations under N.C. Gen. Stat. § 105-241.6. You must include in this section, in clear terms:

- a description of the litigation or state tax audit
- the return or payment affected by the litigation or state tax audit
- the basis for and the estimated amount of the overpayment

Part 4. Other Event. You must complete Part 4, "Other Event," if you are subject to an event that prevents you from filing an accurate and definite request for refund within the statute of limitations under N.C. Gen. Stat. § 105-241.6. You must include in this section, in clear terms:

- clear and convincing proof that the event is beyond your control and that the event prevents you from timely filing an accurate and definite request for refund of an overpayment
- the return or payment affected by the event
- the basis for and the estimated amount of the overpayment

Mailing Instructions. Mail Form NC-14, or a letter instead of Form NC-14, to P.O. Box 871, Raleigh, North Carolina, 27602-0871. Address the envelope to the attention of the division for which the contingent event applies. For example:

- Personal Taxes Division
- Corporate Tax Division
- Sales and Use Tax Division
- Excise Tax Division