NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

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FAQs Regarding Recent Session Law Changes

The purpose of this document is to allow the North Carolina Department of Revenue ("Department") to provide answers to frequently asked questions (FAQs) about the impact of Session Law 2026-31 and Session Law 2026-41 on applicable North Carolina tax returns, (collectively, "NC Tax Returns").

These FAQs are being issued to provide general information to taxpayers and tax professionals as expeditiously as possible. Accordingly, these FAQs may not address any particular taxpayer's specific facts and circumstances, and they may be updated or modified upon further review. If an FAQ turns out to be an inaccurate statement of the law as applied to a particular taxpayer's case, the law will control the taxpayer's tax liability. Any later updates or modifications to these FAQs will be dated to enable taxpayers to confirm the date on which any changes to the FAQs are made.

I. General Questions

Q1. **Which recently enacted Session Laws impact North Carolina Tax Returns?**
A1. Session Law 2026-31 and Session Law 2026-41

Q2. **What income tax-related changes are included in Session Law 2026-31 and Session Law 2026-41?**
A2. Session Law 2026-31 updated North Carolina's reference to the Internal Revenue Code ("IRC" or "Code") to July 5, 2025 (previously January 1, 2023) and created several new adjustments for individuals and corporations. Session Law 2026-41 created a new NC itemized deduction for gambling losses for individuals. See the Department's notice dated July 23, 2026 (updated on July 29, 2026).

Q3. **Does Session Law 2026-31 include any income tax-related provisions that apply to a tax year that begins before January 1, 2026?**
A3. Yes. *(See Session Law 2026-31, Parts I and XII)*

Q4. **Does Session Law 2026-41 include any income tax-related provisions that apply to a tax year that begins before January 1, 2026?**
A4. Yes. *(See Session Law 2026-41, Part XLIV)*

Q5. **I am impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both, that applies to a tax year that begins before January 1, 2026. What should I do?**

A5. A taxpayer whose NC taxable income is impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both, for a taxable year that **begins before January 1, 2026**, should file (or amend) the applicable NC Tax Return. (For more information on how to file (or amend) a prior year NC Tax Return, see the [Department's notice dated July 23, 2026 (updated on July 29, 2026)]() and [Part VI of this document]().)

Note: A taxpayer whose NC taxable income is impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both, for a taxable year that **begins on or after January 1, 2026**, should file the applicable NC Tax Return in accordance with the instructions for the applicable NC Tax Return. NC Tax Returns for tax year 2026 will be published by the Department in January 2027.

Q6. **I am impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both, that applies to a tax year that begins on or after January 1, 2026. What should I do?**

A6. A taxpayer whose NC taxable income is impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both, for a taxable year that **begins on or after January 1, 2026**, should file the applicable NC Tax Return in accordance with the instructions for the applicable NC Tax Return. NC Tax Returns for tax year 2026 will be published by the Department in January 2027.

II. Conformity to the Internal Revenue Code

Q7. **What is state income tax conformity?**

A7. State income tax conformity refers to the process by which a state aligns its income tax law with the Code.

Q8. **Why do states conform to the Code?**

A8. States generally conform to the Code to simplify the calculation of a taxpayer's state income tax.

Q9. **How do states conform to the Code?**

A9. States can choose to conform to the Code through different methods, such as rolling conformity, static conformity, or selective conformity. Each method has its own implications for the timing of when changes to the Code impact a state's income tax calculation.

Q10. **What conformity method does North Carolina use to align its income tax laws with the Code?**

A10. North Carolina is a static conformity state. As a static conformity state, the North Carolina General Assembly must enact legislation to align its income tax laws with the Code.

Q11. **What IRC conformity date does the Revenue Act currently reference?**

A11. The Revenue Act currently references the Code as of July 5, 2025. *(See [Session Law 2026-31, Section 12.(a)]() and the [Department's notice dated July 23, 2026 (updated on July 29, 2026)]())*

Q12. **What do individuals and corporations need to know about North Carolina's IRC conformity date and the 2025 tax season?**

A12. As noted in the response to Question 2, Session Law 2026-31 updated the Revenue Act's reference to the Code to July 5, 2025 (previously January 1, 2023). Prior to the enactment of Session Law 2026-31, an individual could not include in adjusted gross income ("AGI") and a corporation could not include in federal taxable income ("FTI"), any federal income tax changes that became effective after January 1, 2023, including changes made to the Code as part of the Federal Disaster Tax Relief Act of 2023, the One Big Beautiful Bill Act ("OBBBA"), or the Disaster Related Extension of Deadlines Act, (collectively, "Federal Legislation").

Upon enactment of Session Law 2026-31, to the extent North Carolina conforms to federal income tax law, an individual must include in AGI and a corporation must include in FTI, any federal income tax changes that became effective on or before July 5, 2025, including changes made to the Code as part of Federal Legislation.

Q13. **What does it mean "to the extent North Carolina conforms to federal income tax law?"**

A13. North Carolina does not conform to (does not follow) all the provisions of the Code. If a taxpayer is required to file a NC Tax Return, and the Taxpayer's AGI (for individuals) or FTI (for corporations) includes a provision North Carolina does not follow (collectively, a "Decoupling Provision"), the Taxpayer is required to add to AGI or FTI the Decoupling Provision not included in AGI or FTI and is allowed to deduct from AGI or FTI the Decoupling Provision included in AGI or FTI.

Example:

Joe Smith, a North Carolina resident and small business owner, incurred domestic research and experimental (R&E) expenditures in 2025. Under federal law, Joe Smith is eligible to fully expense the domestic R&E expenditures in 2025, reducing Joe Smith's AGI for tax year 2025.

When Joe Smith files his 2025 NC Tax Return, Joe Smith computes AGI using the provisions of the Code as of July 5, 2025. However, because North Carolina did not conform to IRC section 174A(a), the federal provision that allows an eligible taxpayer to fully expense domestic R&E expenditures in the year they were paid or incurred, Joe Smith must adjust his AGI to account for the Decoupling Provision related to R&E expenditures. *(See Department's notice dated July 23, 2026 (updated on July 29, 2026) and Part III of this document.))*

Q14. **Now that the General Assembly has updated the Revenue Act to reference the Code as of July 5, 2025, can I deduct the federal deductions for tips, overtime pay, car loan interest, and the senior deduction (collectively "OBBBA Deductions") on my 2025 North Carolina individual income tax return?**

A14. No.

The OBBBA Deductions are taken **after** an individual calculates AGI and therefore do not affect North Carolina taxable income. The General Assembly **did not** enact legislation to allow taxpayers to reduce AGI for a similar State deduction.

Q15. **My federal standard deduction amount increased for tax year 2025.**

Now that the General Assembly has updated the Revenue Act to reference the Code as of July 5, 2025, did the North Carolina standard deduction amount increase for tax year 2025?

A15. No.

The federal standard deduction amount is taken **after** a taxpayer calculates AGI. The General Assembly determines the North Carolina standard deduction amount. *(See N.C. Gen. Stat. § 105-153.5(a)(1)).*
The General Assembly **did not** enact legislation to increase the North Carolina standard deduction amount for tax year 2025.

Q16. **My federal itemized deduction amount increased for tax year 2025. The increase is attributable to the state and local tax ("SALT") cap increase under OBBBA.**

Now that the General Assembly has updated the Revenue Act to reference the Code as of July 5, 2025, does the increased SALT cap impact my North Carolina itemized deduction amount for tax year 2025?

A16. Maybe.

North Carolina itemized deductions are not identical to federal itemized deductions and are subject to certain state limitations. For North Carolina income tax purposes, you can deduct the total of qualified home mortgage interest (IRC section 163(h)) and real estate property taxes (IRC section 164), but the combined deduction cannot be more than $20,000. *(See N.C. Gen. Stat. § 105-153.5(a)(2)).*

The General Assembly **did not** increase the $20,000 deduction limit for North Carolina itemized deductions in tax year 2025.

If you filed your NC Tax Return before the enactment of Session Law 2026-31 and you limited your real estate property tax deduction to $10,000 due to the pre-OBBBA SALT cap, review your return. After the enactment of Session Law 2026-31, the real estate property tax deduction was increased to the amount allowed under IRC section 164 (post OBBBA). However, as noted above, the total deduction for home mortgage interest and real estate property taxes **cannot** exceed $20,000.

III. Domestic R&E Expenditures

Q17. **I paid domestic R&E expenditures in 2025. On my 2025 federal income tax return, I fully expensed the domestic R&E expenditures.**

When I filed my NC Tax Return, I calculated my FTI in accordance with the Code as of January 1, 2023. As such, I did not fully expense the domestic R&E expenditures.

Now that the General Assembly has updated the Revenue Act to reference the Code as of July 5, 2025, can I fully deduct domestic R&E expenditures?

A17. No.

North Carolina did not adopt IRC section 174A(a) that allows an eligible taxpayer to fully expense domestic research and experimental ("R&E") expenditures in the year the domestic R&E expenditures were paid or incurred.

For NC income tax purposes, an individual or a corporation must add 80% of the amount of domestic R&E expenditures taken on the federal income tax return for the tax year under IRC section 174A(a) to AGI or FTI (collectively "the decoupling adjustment for domestic R&E expenditures"). The individual or the corporation is allowed to deduct 25% of the decoupling adjustment for domestic R&E expenditures from AGI or FTI in the subsequent four taxable years.

Q18. **What is the effective date of the decoupling adjustment for domestic R&E expenditures?**

A18. The decoupling adjustment for domestic R&E expenditures is effective for:

- Taxable years beginning on or after January 1, 2022, for taxpayers who elect for federal income tax purposes the retroactive application of IRC section 174A(a) for a taxable year beginning in 2022, 2023, or 2024.
- Taxable years beginning on or after January 1, 2025, for taxpayers who do not make the election.

Q19. **Is the decoupling adjustment required for nondomestic (foreign) R&E expenditures?**

Q19. No.

Q20. **Can you provide an example of the decoupling adjustment for domestic R&E expenditures and how it impacts North Carolina taxable income?**

A20. **Example:**

ABC Corporation paid $100,000 in domestic R&E expenditures in tax year 2025. When calculating FTI for tax year 2025, ABC Corporation fully expensed domestic R&E expenditures pursuant to IRC section 174A(a). *(Assume ABC Corporation's FTI for tax year 2025 is $600,000.)*

On its 2025 NC Tax Return, ABC Corporation must add 80% of the amount of domestic R&E expenditures taken on its federal income tax return for tax year 2025 under IRC section 174A(a) to its FTI.

ABC Corporation's North Carolina taxable income for tax year 2025 is $680,000 calculated follows:

ABC Corporation	
Federal Taxable Income	**$600,000**
Adjustments to Federal Taxable Income ***(From Form CD-405, Schedule H, Line 5)***	**$80,000**
Net Taxable Income	**$680,000**

Note: When calculating ABC Corporation's North Carolina taxable income for tax years 2026, 2027, 2028, and 2029, ABC Corporation is allowed to deduct $20,000 from FTI (25% of $80,000, the amount added to FTI in 2025).

Q21. **I own a small business that qualifies for the election to retroactively apply IRC section 174A to domestic R&E expenditures. In tax year 2023, the business incurred domestic R&E expenditures.**

Can you provide an example of the decoupling adjustment for domestic R&E expenditures and how it impacts my North Carolina taxable income if I make the election to fully expense the R&D expenditures in tax year 2023?

A21. **Example:**

XYZ Company incurred $500,000 in domestic R&E expenditures in tax year 2023. When calculating FTI, XYZ Company capitalized the domestic R&E expenditures and amortized the expenditures pursuant to IRC section 174, pre-OBBBA. *(Assume XYZ Company's FTI for tax year 2023 is $680,000, which includes a $50,000 deduction for amortized domestic R&E expenditures pursuant to IRC section 174, pre-OBBBA).*

XYZ Company's North Carolina taxable income for tax year 2023 is $680,000 calculated as follows:

XYZ Company	
Federal Taxable Income *(Includes a $50,000 deduction for amortized domestic R&E expenditures pursuant to IRC section 174)*	**$680,000**
Adjustments to Federal Taxable Income *(From Form CD-405, Schedule H, Line 5)*	**$0**
Net Taxable Income	**$680,000**

Post OBBBA, XYZ Company amends its 2023 federal income tax return and fully deducts the R&E expenditures incurred in tax year 2023.

Post Session Law 2026-31, XYZ Company's North Carolina taxable income is $630,000 calculated as follows:

XYZ Company	
Federal Taxable Income *(Includes a $500,000 deduction for fully expensed domestic R&E expenditures pursuant to IRC section 174A(a))*	**$230,000**
Adjustments to Federal Taxable Income *(From Form CD-405, Schedule H, Line 5) (Calculated as: $500,000 x 80%)*	**$400,000**
Net Taxable Income	**$630,000**

Note: When calculating XYZ Corporation's North Carolina taxable income for tax years 2024, 2025, 2026, and 2027, XYZ Corporation is allowed to deduct $100,000 from FTI. (25% of $400,000, the amount added to FTI in 2023).

Q22. **Where is the decoupling adjustment for domestic R&E expenditures reported?**

A22. Taxpayers that fully expensed domestic R&E expenditures under IRC section 174A(a) must report the decoupling adjustment for domestic R&E expenditures on the following lines:

Entity Type	Decoupling Adjustment for Domestic Research and Experimental Expenditures (Tax Years 2023, 2024, and 2025)	
	Addition	Subtraction
Individual (Resident, Part-Year Resident and Nonresident)	Form D-400 Schedule S, Part A, Line 15	Form D-400 Schedule S, Part B, Line 40
Individual (Part-Year Resident and Nonresident Only)	Form D-400 Schedule PN-1, Part A, Line 11	Form D-400 Schedule PN-1, Part B, Line 29
C-Corporation	Form CD-405 Schedule H Line 1(h)	Form CD-405 Schedule H Line 3(g)

Important: On the line referenced above, write " Domestic R&E " in the space provided.

Q23. **Where does a partnership, including a Taxed Partnership, report the decoupling adjustment for domestic R&E expenditures?**

A23. A **partnership's** income is not impacted by IRC section 174A(a) which allows a taxpayer to fully expense domestic R&E expenditures in the year the domestic R&E expenditures are paid or incurred. Therefore, the decoupling adjustment for domestic R&E expenditures is not required to be reported by the **partnership**. *(See Form D-403, Parts 1, 5, and 6)*

Important: The partnership is required to pass through information that the partner needs to determine the partner's separate domestic R&E expenditures deduction.

Q24. **Where does an S Corporation, including a Taxed S Corporation, report the decoupling adjustment for domestic R&E expenditures?**

A24. An **S Corporation's** income is not impacted by IRC section 174A(a) which allows a taxpayer to fully expense domestic R&E expenditures in the year the domestic R&E expenditures are paid or incurred. Therefore, the decoupling adjustment for domestic R&E expenditures is not required to be reported by the **S Corporation**. *(See CD-401S, Schedules B, G, and H)*

Important: The S Corporation is required to pass through information that the shareholder needs to determine the shareholder's separate domestic R&E expenditures deduction.

Q25. **Where does an estate or trust report the decoupling adjustment for domestic R&E expenditures?**

A25. An estate or trust that fully expensed domestic R&E expenditures under IRC section 174A(a) must report the decoupling adjustment for domestic R&E expenditures on Form D-407, Schedule A. The addback must be apportioned between the estate or trust and beneficiaries based on the distribution of income made during the taxable year.

Note: An estate or trust is allowed to deduct 25% of the decoupling adjustment for domestic R&E expenditures from FTI in the subsequent four taxable years. The deduction is reported on Form D-407, Schedule A and can only be taken by the estate, trust, or beneficiary that added the decoupling adjustment for domestic R&E expenditures in determining NC taxable income.

Important: For tax years 2022-2025, an estate or trust that is required to report the decoupling adjustment for domestic R&E expenditures **must file or amend Form D-407 by paper.** Moreover, if the estate or trust is allowed to deduct 25% of the decoupling adjustment for domestic R&E expenditures for tax years 2023-2025, the deduction must be reported by filing or amending Form D-407 by paper.

Q26. **I deducted unamortized domestic R&E expenditures paid or incurred before January 1, 2025, under OBBBA section 70302(f)(2)(A). Am I required to make the decoupling adjustment for domestic R&E expenditures on my NC Tax Return?**

A26. Yes.

IV. Timber Casualty Loss Deduction

Q27. **I suffered significant timber damage because of Hurricane Helene. Am I eligible for the deduction for an eligible timber casualty loss?**

A27. Maybe.
Individuals who suffered an "eligible timber casualty loss" may claim a deduction for an eligible timber casualty loss for specified tax years.
Note: Partnerships, S Corporations, and estates and trust can also claim a deduction for an eligible timber casualty loss for specified years.

Q28. What is an "eligible timber casualty loss"?

A28. An eligible timber casualty loss is a timber casualty loss that meets **all** of the following conditions:

1. It occurred between September 24, 2024, and October 31, 2024, as a result of damage or destruction caused by Hurricane Helene in a county that qualified for individual and public assistance under FEMA 4827 DR federal major disaster declaration as of September 28, 2024.
2. It is attributable to at least 20 but no more than 2,000 acres of timberland located in North Carolina that are owned by the taxpayer.

Note*:* An eligible timber casualty loss must be determined by reference to a single, identifiable property (SIP) that has been damaged or destroyed in accordance with IRC section 165.

Q29. **What counties qualified for individual and public assistance under FEMA 4827 DR federal major disaster declaration as of September 28, 2024?**

A29. The following 39 counties are eligible: Alexander, Alleghany, Ashe, Avery, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cherokee, Clay, Cleveland, Forsyth, Gaston, Graham, Haywood, Henderson, Iredell, Jackson, Lee, Lincoln, Macon, Madison, McDowell, Mecklenburg, Mitchell, Nash, Polk, Rowan, Rutherford, Stanly, Surry, Swain, Transylvania, Union, Watauga, Wilkes, Yadkin and Yancey.

Q30. **How do I calculate the deduction for an eligible timber casualty loss?**

A30. The deduction is calculated by taking "the amount of an eligible timber casualty loss" minus any amount received, directly or indirectly, related to the eligible timber casualty loss, including insurance payments, tax credits, tax deductions, disaster payments, grants, or relief funding.

Q31. **How do I calculate "the amount of an eligible timber casualty loss"?**

A31. An eligible timber casualty loss is equal to the fair market value of the timberland after the casualty loss minus the fair market value of the timberland before the casualty loss.

Q32. **Are there other limitations I need to be aware of before I claim the deduction for an eligible timber casualty loss?**

A32. Yes.

1. No deduction is allowed if another person claimed the eligible timber casualty loss for the same timberland.
2. No deduction is allowed if the eligible timber casualty loss was excluded from the individual's AGI, the partnership or S Corporation's income, or the estate or trust's FTI.

Q33. **Which tax year(s) can I claim the deduction for an eligible timber casualty loss?**

A33. 1. Tax Year 2023, **or**
2. Tax Year 2024

Important: If a taxpayer amends a NC Tax Return to claim the deduction for an eligible timber casualty loss and the deduction decreases the taxpayer's NC taxable income, the taxpayer can receive a refund of an overpayment if the NC Tax Return is filed within the statute of limitations for refunds. *(See N.C. Gen. Stat. § 105-241.6).*

Q34. **Can you provide an example of the deduction for an eligible timber casualty loss?**

A34. **Example:**

John Smith resides in Avery County, North Carolina, where he owns and operates ABC Christmas Tree Farm, which consists of approximately 1,000 acres of timberland. On September 27, 2024, ABC Christmas Tree Farm lost thousands of Fraser Fir trees due to mudslides and wind damage during Hurricane Helene.

On September 28, 2024, Avery County was designated as a disaster area under FEMA Disaster Declaration 4827. The designation qualified Avery County for individual and public assistance.

When preparing the 2024 federal income tax return, John Smith calculated a casualty loss attributable to timberland destroyed at ABC Christmas Tree Farm that occurred on September 27, 2024 ("Timberland Loss"). The Timberland Loss was determined in accordance with IRC section 165.

On the 2024 federal income tax return, John Smith claimed the Timberland Loss as a federal itemized deduction on federal Schedule A. John Smith was the only person who claimed the Timberland Loss.

John Smith is allowed to claim the deduction for an eligible timber casualty loss on the NC Tax Return for tax year 2024. Alternatively, John Smith may deduct the loss on the NC Tax Return for tax year 2023.

Important: If John Smith amends his NC Tax Return for tax year 2023 or 2024 to claim the deduction for an eligible timber casualty loss and the deduction decreases his NC taxable income for the applicable tax year, John Smith can receive a refund of an overpayment if he files the NC Tax Return within the statute of limitations for refunds for the applicable year.

Q35. **Where is the deduction for an eligible timber casualty loss reported?**

A35. An individual, partnership, S Corporation, estate, or trust that is eligible to claim the deduction for an eligible timber casualty loss must report the deduction on the following lines:

Entity Type	Deduction for Eligible Timber Casualty Losses (Tax Years 2023 or 2024)
Individual (Resident, Part-Year Resident and Nonresident)	**Form D-400 Schedule S, Part B, Line 40**
Individual (Part-Year Resident and Nonresident Only)	**Form D-400 Schedule PN-1, Part B, Line 29**
Partnership	**Form NC-PE Part B, Line 40**
S Corporation	**Form NC-PE Part B, Line 40**
Estate or Trust	**Form NC-PE Part B, Line 40**

Important: On the line referenced above, write " Timber Casualty Loss " in the space provided.

V. Gambling Loss Deduction

Q36. **I incurred a gambling loss. Am I eligible for the deduction for gambling losses?**

A36. Maybe.

An individual may deduct an eligible gambling loss only if the individual itemizes NC deductions on Form D-400 Schedule A, and the individual keeps a record of winnings and losses.

Q37. **What is an "eligible gambling loss?"**

A37. An eligible gambling loss is the amount allowed as a deduction for wagering losses under IRC section 165(d).

Q38. **Are there other limitations I need to be aware of before I claim the deduction for gambling losses?**

A38. Yes.

To be eligible to claim the deduction for gambling losses:

1. You **must** report gambling winnings on Form 1040 or another applicable federal income tax return.
2. You **cannot** reduce gambling winnings by gambling losses.
3. You **must** report all gambling winnings as income and claim the deduction for gambling losses separately as a North Carolina itemized deduction.
4. You **cannot** deduct the gambling losses from AGI.

Q39. **What is the effective date of the deduction for gambling losses?**

A39. The deduction for gambling losses is effective for taxable years beginning on or after January 1, 2025.

Q40. **Where is the deduction for gambling losses reported?**
A40. An individual who is eligible to claim the deduction for gambling losses must report the deduction on the following lines:

Entity Type	Deduction for Eligible Gambling Losses (Tax Year 2025)
Individual (Resident, Part-Year Resident and Nonresident)	Form D-400 Schedule A, Line 9

Important: On the line referenced above, write " Gambling Loss " in the space provided.

VI. Filing, Amending Returns, and Refunds

Q41. **What should I do if my NC Tax Return is impacted by an income tax-related provision included in Session Law 2026-31, Session Law 2026-41, or both?**
A41. File (or amend) the applicable NC Tax Return and include any necessary documentation that supports your calculation of NC taxable income. Report the income tax-related provision on the appropriate lines.

Q42. **What if I am due a refund on my NC Tax Return?**
A42. You must file (or amend) the applicable NC Tax Return reflecting an overpayment within the statute of limitations for refunds. *(See N.C. Gen. Stat.§ 105-241.6 and N.C. Gen. Stat. § 105-241.7)*

Q43. **What if my amended NC Tax Return results in additional tax due?**
A43. You will owe the additional tax along with applicable penalties and interest on tax not paid by the original due date.

Note. A taxpayer may request a waiver of penalties within the provisions of the Department's Penalty Waiver Policy.

VII. Miscellaneous

Q44. **Has the NC decoupling adjustment for bonus depreciation changed?**
A44. No.

Q45. **Where can I get more information about Session Law 2026-31, Session Law 2026-41, or both?**
A45. You should review the Department's important notice dated July 23, 2026, available on the Department's website. You can also review the text of Session Law 2026-31 and Session Law 2026-41 on the General Assembly's website.

Note: The Department will also include information about applicable changes in the instructions for the 2026 NC Tax Return.

Q46. **What if I have additional questions about Session Law 2026-31, Session Law 2026-41, or both?**

A46. If you have additional questions about Session Law 2026-31, Session Law 2026-41, or both, you can:

1. Call Customer Service at 1-877-252-3052 (7:00 am until 4:30 pm Eastern Time, Monday through Friday), **OR**
2. Write Customer Service at PO Box 1168, Raleigh, NC 27602-1168