

## General Instructions

**Purpose of Form NC-CICN.** Form NC-CICN, Critical Infrastructure Company Notification, is a report used to notify the Department of Revenue of the name, taxpayer identification number, address, and other information of certain businesses and employees that performed disaster-related work in North Carolina during a disaster response period at the request of a critical infrastructure company.

**Important:** These instructions do not cover all provisions of the law. For more information on disaster declarations, refer to [S.L. 2019-187](#), the Department's [Administrative bulletins](#), and other instructions issued by the Department that provide information on the application of the law.

**Who Must File.** Every critical infrastructure company that requested one of the following to perform disaster-related work in North Carolina during a disaster response period:

- a. A nonresident employee of the critical infrastructure company.
- b. A nonresident business.

**When to File.** Form NC-CICN must be filed with the Department within 90 days of the expiration of the disaster response period.

## How to Complete Form NC-CICN

**Demographic Information.** Enter the critical infrastructure company's legal name, trade name, federal employer identification number ("FEIN") or social security number ("SSN"), address, phone number, and contact information in the spaces provided. Include in this section the date of the disaster declaration, as well as the dates of the disaster response period. In addition, enter the legal name and taxpayer identification number ("FEIN" or "SSN") of the critical infrastructure company in the spaces provided on page 2.

**Nonresident Business Information.** Enter the requested information in the spaces provided for each nonresident business that performed disaster-related work in North Carolina during a disaster response period at the request of the critical infrastructure company.

**Nonresident Employee Information.** Enter the requested information in the spaces provided for each nonresident employee of the critical infrastructure company who performed disaster-related work in North Carolina during a disaster response period at the request of the critical infrastructure company.

**Where to File.** File Form NC-CICN with the Department at the following address:

North Carolina Department of Revenue  
Attention: Business Liaison – Examination Division  
PO Box 871  
Raleigh, North Carolina 27602-0871

**Additional Questions.** If you have additional questions, contact the Department (toll-free) at 1-877-252-4487.

## Definitions

**Critical infrastructure.** Property and equipment owned or used by a critical infrastructure company for utility or communications transmission services provided to the public in North Carolina. Examples of critical infrastructure include communications networks, electric generation, transmission and distribution systems, natural gas transmission and distribution systems, water pipelines, and related support facilities. Related support facilities may include buildings, offices, lines, poles, pipes, structures, and equipment.

**Critical infrastructure company.** One of the following:

- a. A registered public communications provider.
- b. A registered public utility.

**Disaster declaration.** A gubernatorial declaration that the impact or anticipated impact of an emergency constitutes a disaster of one of the types enumerated in [G.S. § 166A-19.21\(b\)](#).

**Disaster-related work.** Repairing, renovating, installing, building, or performing services on critical infrastructure that has been damaged, impaired, or destroyed as a result of a disaster or emergency in an area covered by the disaster declaration.

**Disaster response period.** A period that begins 10 days prior to the first day of a disaster declaration and expires on the earlier of the following:

- a. Sixty days following the expiration of the disaster declaration, as provided under [G.S. 166A-19.21\(c\)](#).
- b. One hundred eighty days following the issuance of the disaster declaration.

**Employee.** Defined in [G.S. 105-163.1](#).

**Nonresident business.** An entity that has not been required to file an income or franchise tax return with the State for three years prior to the disaster response period, other than those arising from the performance of disaster-related work during a tax year prior to the enactment of this section, and that meets one or more of the following conditions:

- a. Is a nonresident entity.
- b. Is a nonresident individual who owns an unincorporated business as a sole proprietor.

**Nonresident employee.** A nonresident individual who is one of the following:

- a. An employee of a nonresident business.
- b. An employee of a critical infrastructure company who is temporarily in this State to perform disaster-related work during a disaster response period.

**Nonresident entity.** Defined in [G.S. 105-163.1](#).

**Nonresident individual.** Defined in [G.S. 105-153.3](#).