

ACCOUNT STATUS

How can I check the status of my account or check to see if my return has been received and/or processed?

To check the status of your account:

1. Dial 1-877-252-3052
2. Press 1 for English or 2 for Spanish
3. Listen to the prompts and press the number that corresponds to your needs
4. While waiting to be connected, please have the following info available:
 - a. Full Name
 - b. SS# or FID#
 - c. Your phone number
 - d. Notice number (if applicable)

To check the status of your refund:

Via Phone:

1. Dial 1-877-252-4052
2. For questions surrounding your 2019 Ind. Income return, please follow the phone prompts. For questions concerning any other tax years, please see “to check account status” for directions.

Via Internet:

1. Visit www.ncdor.gov
2. Scroll to the bottom of the page and under “Online Services” click on “Where’s my refund?”
3. Watch the video to better understand the process and timelines associated with your refund.
4. Click “Where’s My Refund?”
5. Select one of the given options
6. Provide the requested information
7. Based upon your info, you will receive a message stating where your return/refund is in the process.
8. If you have further questions, please contact customer service @ 1-877-252-3052

COPIES OF RETURNS

How can I obtain a copy of my North Carolina tax return(s)?

If you need a copy of your North Carolina tax return(s), you should send a written request to:

NC Department of Revenue

Customer Service

P.O. Box 1168

Raleigh, N.C. 27602

Fax: 919-733-5750

Be sure to include your name as it appeared on the return, your current mailing address, social security number/federal ID number and the tax year/period of the return that you need. Please allow 20 days to receive the copy of your return. You cannot request a copy by telephone. The Revenue Department must have a written request signed by you. There is no charge for copies of your return.

COPIES OF REGISTRATIONS/MERCHANT CERTIFICATES

How can I obtain a copy of my Sales and Use tax license?

You may request a copy of your Sales and Use tax license to be mailed to you by contacting the Department at **1-877-252-3052** (toll free), or by sending a written request to:

NC Department of Revenue

Customer Service

P.O. Box 1168

Raleigh, N.C. 27602

Fax: 919-733-5750

Please be sure to include your account ID and your current mailing address with your request.

E-FILE or E-PAY

How do I file and/or pay my taxes electronically?

To file your return and make payment online:

www.ncdor.gov/file-pay/electronic-filing-options-and-requirements

To pay your bill or notice electronically:

www.ncdor.gov/file-pay/pay-bill-or-notice

Or if you need assistance with either of these options please call: (877) 252-3052

What do I do if I would like to confirm receipt of a payment or return that I submitted via mail or online?

Contact the department by using our toll free number, 1-877-252-3052 or by contacting your nearest service center. You can find the phone number to the local service center by visiting www.ncdor.gov and select "Contact Us".

EMPLOYER FAQs

Where do I send my garnishment payment?

The garnishee is encouraged to make the payments online [through eServices](#).

- This is the best way to ensure payments are posted timely and accurately.

If the garnishee does not wish to pay electronically, the garnishee must include information to clearly identify the taxpayer's account with each payment. Coupons must be fully completed and returned with each payment.

- A set of [Garnishment Payment Coupons](#) is enclosed with the Instructions for Employers.
 - You may print additional [Garnishment Payment Coupons](#).
- Payments and remittance coupons should be addressed as follows:
Garnishment and Payment Processing Unit
NC Department of Revenue
PO Box 27431
Raleigh, NC 27611-7431

Can I deduct the full amount of the attachment and garnishment from one check?

NC General Statutes do not allow the Department to require more than 10% of monthly gross salaries and wages to be deducted from paychecks. Other types of payments, such as contract payments, are not subject to the 10% limitation. You may deduct 100% of these funds, up to the amount of the total liability.

I have checks for garnishment payments that have not cleared the bank. What should I do?

Garnishment payments should normally take no more than 30 days to clear your bank. If checks have taken more than 30 days to clear, please contact the Department at 1-888-352-0116  for instructions.

What do I do if I sent a garnishment check to the Department of Revenue that should have been sent to another agency?

Contact the Department at 1-888-352-0116 .

We were garnishing the wages of an employee that recently quit. What are the company's responsibilities if the company still owes the person a last paycheck and payment for vacation leave earned but not taken?

The taxpayer's last paycheck and other funds owed upon separation of employment are generally reported on a W-2 and are subject to the 10% limitation.

You must also notify the Department that the taxpayer is no longer employed. Send the Department a [Separation of Employment Notification Coupon](#).

What do I do if a taxpayer has multiple garnishments in effect?

Garnishments from the Department run concurrently with other types of garnishments. This means the employer should pay a garnishment from the Department alongside garnishments from other sources (IRS, child support, etc.) The 10% limitation is not offset by other garnishments.

If the taxpayer has multiple garnishments from the Department, pay out the oldest garnishment first. Upon receiving a release letter for the older garnishment, begin withholding for the next garnishment.

What should I do if the taxpayer will receive no pay after deducting payments from multiple garnishments?

Contact the Department at 1-877-252-3252 .

The payroll manual states that no more than 25% of disposable income can be garnished from an employee's wages. Does the 25% cap apply to NC tax garnishments?

Garnishment restrictions provided by Title III of the Consumer Credit Protection Act (CCPA) do not apply to bankruptcy court orders and debts due for federal and state taxes (see 15 USC §§ 1673(b)(1)(B) & (C)). Therefore, 10% of the taxpayer's monthly gross salaries and wages must be withheld even where the 25% CCPA cap is exceeded because of other wage attachments.

Consult your attorney for advice about the CCPA cap and how the NC tax garnishment may impact other wage attachments.

Can I charge an administrative fee for handling the garnishment?

The NC General Statutes do not specifically address this (see G.S. 105-242). Consult your attorney for advice.

Can I pay the debt in full as a loan to the employee?

The Department will accept payments directly from the taxpayer or any other third party, including an employer, who decides to make additional payments on the taxpayer's behalf. The Department is in no way a party to any loans made between the taxpayer and any other third party, including an employer. Funds that are posted towards a taxpayer's debt cannot be refunded as a result of default on a third party agreement.

How will I know if a garnishment has been paid in full?

Once the total liability is paid in full, the Department sends the employer a garnishment release letter. If the Department has issued multiple garnishments, a separate release letter is mailed for each one. The employer may also contact the Department if they believe that they are close to paying out the garnishment and need a final balance.

FILING REQUIREMENTS

Do I need to file a North Carolina Individual Income Tax Return?

- The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not allow the same standard deduction amount as the Internal Revenue Code.
- **North Carolina Residents:** If you were a resident of North Carolina during tax year 2019, you must file a North Carolina individual income tax return if your gross income for 2019 exceeds the amount shown in the [Filing Requirements Chart](#) for your filing status. You were a resident of North Carolina if you were domiciled in this State at any time during 2019 or if you resided in this State during 2019 for other than a temporary or transitory purpose. In the absence of convincing proof to the contrary, an individual who is present within North Carolina for more than 183 days during the taxable year is presumed to be a resident, but the absence of an individual from the State for more than 183 days raises no presumption that the individual is not a resident.
- A resident who moves from the State during 2019 is considered a resident of North Carolina until the individual has both established a definite domicile elsewhere and abandoned any domicile in North Carolina. A taxpayer may have several places of abode in a year, but at no time can an individual have more than one domicile. A mere intent or desire to make a change in domicile is not enough; voluntary and positive action must be taken.

I'm a part-year resident. Do I have to file?

- If you are a part-year resident, you must file if:
You received income while a resident of North Carolina or you received income while a nonresident that was (1) attributable to the ownership of any interest in real or tangible personal property in North Carolina or (2) derived from a business, trade, profession, or occupation carried on in North Carolina, or (3) derived from gambling activities in North Carolina and whose total gross income for the taxable year exceeds the amount shown in the [Filing Requirements for Tax Year 2019 Chart](#) for the individual's filing status. listed on the confirmation page.

I'm a nonresident. Do I have to file?

- If you are a nonresident, you must file if:
 - You received income for the taxable year from North Carolina sources that was (1) attributable to the ownership of any interest in real or tangible personal property in North Carolina or (2) derived from a business, trade, profession, or occupation carried on in North Carolina, or (3) derived from gambling activities

in North Carolina and whose total gross income from all sources both inside and outside of North Carolina for the taxable year exceeds the amount shown in the [Filing Requirements for Tax Year 2019 Chart](#) for the individual's filing status.

I had North Carolina income tax withheld, but my income is less than what is shown in the Filing Requirements Chart. Do I have to file?

If you had North Carolina income tax withheld during the year but your income is below the amount required for filing shown in the [Filing Requirements for Tax Year 2019 Chart](#), you must still file a return to receive a refund of the tax withheld.

I wasn't required to file a federal income tax return; do I still have to file a North Carolina return?

If an individual was not required to file a federal income tax return but had total gross income inside and outside North Carolina that exceeds the amount shown in the [Filing Requirements for Tax Year 2019 Chart](#) for the individual's filing status, a federal return must be completed and attached to the North Carolina return to show how the federal adjusted gross income and deductions were determined.

I'm married. Do I have to file a joint return with my spouse?

- You and your spouse must file a joint return if:
 - You filed a joint federal income tax return AND;
 - Both spouses are residents of North Carolina or both spouses had North Carolina taxable income.
- When you file a joint return, you must include the names and social security numbers of both spouses on the return.
- A married couple who files a joint federal income tax return may file a joint State return even if one spouse is a nonresident and had no North Carolina income. However, the spouse required to file a North Carolina return has the option of filing the State return as married filing separately. Once a married couple files a joint return, they cannot choose to file separate returns for the year after the due date of the return.

What should I do if I filed a joint federal return, but I want to file a separate North Carolina return?

- If you file a joint federal return and your spouse is a nonresident of N.C. and had no taxable income, you may file a joint N.C. tax return or file a N.C. tax return as married filing separately. Once you file a joint N.C. tax return, you cannot choose to file a separate N.C. tax return for that year after the due date of the return. If you choose to file the N.C. tax return as married filing separately, you must complete either a federal tax return as married filing separately reporting only your income and deductions or a schedule showing the computation of your separate income and deductions and attach it to your N.C. tax return. **Note:** Itemized deductions of a married couple may be claimed by a spouse only if that spouse was obligated to pay the items and actually paid the amount during the year. In case of a joint obligation (such as mortgage interest and real estate taxes), the deduction is allowable to the spouse who actually paid them.

- On joint returns, both spouses are jointly and severally liable for the tax due. However, a spouse will be allowed relief from a joint State income tax liability if the spouse qualifies for innocent spouse relief of the corresponding federal income tax liability.

Filing Requirements Chart for Tax Year 2019

Filing Status	A Return is Required if Federal Gross Income Exceeds
Single	\$10,000
Married - Filing Joint Return	\$20,000
Married - Filing Separate Return	\$10,000
If spouse does not claim itemized deductions	\$10,000
If spouse claims itemized deductions	\$0
Head of Household	\$15,000

Qualifying Widow(er)/Surviving Spouse	\$20,000
Nonresident alien	\$0

GARNISHMENT CONTACT INFORMATION

- NCDOR Website: www.ncdor.gov
- Link to Garnishment FAQ's: <https://www.ncdor.gov/frequently-asked-questions-about-garnishments#general-info>
- Telephone Contact Info: 1-877-252-3252 / 1-888-352-0116

GARNISHMENT FAQs

What is a bank garnishment?

A bank garnishment is a legal document that allows the taxpayer's bank or financial institution to put a hold on their account and deduct 100% of the funds in the taxpayer's account, up to the amount shown due on the notice.

What is a vendor garnishment?

A vendor garnishment occurs when a payment to a state vendor is electronically redirected to pay a delinquent state tax liability. State vendors are individuals or businesses that provide services to any state agency.

Before a payment is made to a state vendor, that payment is matched against outstanding tax liability. When a match is found, the funds are deducted from the payment before it is sent to the vendor.

Vendor garnishments cannot be released. If you have questions, or need more information, call 1-877-919-1819 , extension 1120407.

What is a wage garnishment?

A wage garnishment is a legal document that requires the employer of a taxpayer to withhold funds from the taxpayer's wages, salaries, or non-wage payments (contract payments, commissions, rents, royalties, etc.) and submit those funds to the Department in order to pay an unpaid tax liability. The amount that is deducted depends on the type of funds. A NC wage garnishment runs concurrently with other types of garnishments. This requirement is not offset by other wage attachments.

What are wages and salaries?

Wages and salaries are any amounts paid to an employee that would typically be reported on a W-2.

Can a garnishment attach to payments or other assets that are not reported on a W-2?

Yes. These amounts are not subject to the 10% limitation. The full amount (100%) of these types of payments may be garnished, up to the amount of unpaid tax liability shown as due on the notice. For example, an employee of a bank may also have deposit accounts at the bank. In this case, the bank must remit 100% of any deposits to the Department. Additionally, the bank must withhold 10% of the employee's gross salaries or wages until the unpaid tax liability is paid in full.

When will the attachment and garnishment start?

Wage garnishment deductions should begin with the next payroll cycle. Check with your payroll for verification.

Bank garnishment activity on an account typically begins before the taxpayer receives the notice. However, each bank or financial institution has different policies regarding bank garnishments. Check with your financial institution for specific times and dates.

How is a wage garnishment released?

A wage garnishment is released when the total liability is paid. The Department mails wage garnishment release letters to the employer. However, if an additional balance accrues on a delinquent account, the Department may issue another garnishment.

If the Department issues a garnishment in error, it is released as soon as the error has been verified.

How can I prove to my employer that the taxes have been paid in full?

Call 1-877-252-3252  to request that the Department send a garnishment release letter to your employer. Your employer must continue making payments until they receive the garnishment release letter.

What if my employer fails to stop the garnishment after the balance is paid in full?

A garnishment release letter is sent to the employer once total liability is paid in full. Upon receiving the release letter, the employer should stop garnishing.

Does filing for bankruptcy stop the garnishment?

If you have a garnishment in effect and you have filed bankruptcy, call (919) 754-2542  and inform the agent that you filed bankruptcy so your account can be handled appropriately. When you call, please have the bankruptcy case number issued by the court available.

OFFICE PROCEDURES

How do I check my account balance?

You can obtain your account balance by calling the Department at 1-877-252-3052.

What to do if you receive a Notice of Collection?

- 1) You may pay in full via our website: www.ncdor.gov/received-notice and choose pay bill or notice option. This will take you through the steps of paying through our online system.
- 2) If you are unable to pay in full, you may immediately request a payment plan by accessing our website: www.ncdor.gov/recieved-notice and choose payment plans. This will give you the necessary steps in requesting a payment plan and will be reviewed once submitted for approval. An approved active payment plan may avoid forced collections.

If you are unable to access our website, please call 1-877-252-3052 for assistance.

OUT OF BUSINESS/CLOSE ACCOUNT

What if I need to close my sales and use or withholding account?

Option 1.

Please visit our website at <https://www.ncdor.gov/>

In the search box near the top center, enter NC-BN then click search.

The search results should show 21.

The first link is the web-fill form to be completed and mailed to the address at the bottom of the form.

Option 2.

You may also call 877-252-3052 to receive assistance by telephone

PAYMENT PLANS

How can I request a payment agreement?

Please **do NOT** request an Installment Payment Agreement until you receive official correspondence from the Department. You can make payments anytime, by using the [D-400V application](#), but you must wait to receive a Notice of Collection from the Department before you request an Installment Payment Agreement.

Once you have received the Notice of Collection, you can call the North Carolina Department of Revenue at (877) 252-3052 or visit our website at the link below to request a payment agreement. The RO-1033 request form must be filled out and submitted on the website in order to successfully request a payment agreement online. If your request does not meet our parameters, a NCDOR representative will be in contact with you to discuss further options.

<https://www.ncdor.gov/taxes-forms/collections-past-due-taxes/installment-payment-agreements>

PROPOSED ASSESSMENTS

Why did I receive a Notice of Individual Income Tax Assessment?

If you have received a Notice of Individual Income Tax Assessment, you have been assessed for income taxes due. You may have also previously received a "Notice to File a Return" and failed to respond to that notice within 30 days.

Look on your previous "Notice to File a Return" for the following Case ID's in the upper right grid of the notice: [IRTF](#) or [IRMF](#)

If you did not receive a prior notice, please look for one of the following in the "Explanation or Reason for Notice" section on your notice:

- "An adjustment has been made to change the federal taxable income as reported on your North Carolina return to the amount per your federal income tax return. The Internal Revenue Service has provided this information under Section 6103(d) of the Internal Revenue Code Please send your information attached to this notice within 45 days".
- "We have adjusted your State return based on information obtained from the Internal Revenue Service's CP2000 document matching program under Section 6103(d) of the Internal Revenue Code ... Please send us the information within 45 days of the date of this notice".
- "The Department's records indicate that you did not file a return. The Department has prepared a return based on information obtained from the Internal Revenue Service pursuant to Section 6103(d) of the Internal Revenue Code".

What should I do now?

Review the explanations above for instructions on how to respond to the specific Notice of Individual Income Tax Assessment.

Action is required within 45 days of the date of your notice.

How do I pay?

You have three different payment methods to choose from.

1. [Pay Online](#)
2. Pay by credit/debit card or bank draft by phone at 1-877-252-3252 .
 - *Please have a copy of your notice, Federal and State tax returns and all W-2 forms available when you call.*
3. Complete the voucher at the bottom of your notice and mail check or money order to PO Box 25000, Raleigh, NC, 27640-0002.
 - *Include a copy of the notice and enter the notice number on the memo line of your check or money order.*

How do I contact the Department?

You may contact the Department toll-free 1-877-252-3252  if you have additional questions about your notice.

- Please make sure to have a copy of your notice, copies of your federal and state income tax returns and copies of all wage and income forms when you call.

REFUNDS

Where is my original 2019 income tax refund?

You can check your refund by going to our website: www.ncdor.gov and selecting Where's My Refund. Choose from the options listed

You will need to have the first Social Security Number listed on the return and the exact amount of your refund. Once these two items have been listed select submit.

You can also call our toll free number 1-877-252-4052. Press 1 for English or 2 for Spanish. Select from the following options:

- 1 for original 2019 individual income tax refund
- 2 if refund is different than you expected
- 3 to check on your amended return

You will need to have the first Social Security Number listed on the return and the exact amount of the refund.

REQUEST BLANK TAX FORMS

How do I request blank tax forms?

Forms for current and prior year taxes can be downloaded from our website. Determine the tax schedule needed and the form can be found under the "Taxes & Forms" tab.