

STATE OF NORTH CAROLINA  
COUNTY OF WAKE

IN THE OFFICE OF  
ADMINISTRATIVE HEARINGS  
REV

\_\_\_\_\_  
\_\_\_\_\_  
(Note: If applicable, use "and" or "&" to indicate more than one Petitioner.)  
\_\_\_\_\_  
PETITIONER(S),  
v.  
N.C. DEPARTMENT OF REVENUE  
\_\_\_\_\_  
RESPONDENT.

PETITION  
FOR A CONTESTED TAX CASE  
HEARING

PURSUANT TO NORTH CAROLINA GENERAL STATUTE § 150B-23, I HEREBY ASK FOR A CONTESTED TAX CASE HEARING BECAUSE RESPONDENT, N.C. DEPARTMENT OF REVENUE, HAS (CHECK AT LEAST ONE FROM EACH COLUMN):

- ☐ deprived me of property;  
☐ ordered me to pay a fine or civil penalty; or  
☐ otherwise substantially prejudiced my rights.

<AND>

- ☐ exceeded its authority or jurisdiction;  
☐ acted erroneously;  
☐ failed to use proper procedure;  
☐ acted arbitrarily or capriciously; or  
☐ failed to act as required by law or rule.

THE FACTS SUPPORTING MY PETITION ARE AS FOLLOWS (COMPLETE EACH SECTION BELOW):

- (i) I(We) received the following agency decision from the N.C. Department of Revenue:

- ☐ A Notice of Final Determination (Form NC-FDA)  
☐ A notice denying a refund claim based on the statute of limitations  
☐ Other (explain): \_\_\_\_\_

**NOTE: YOU SHOULD CHECK ONLY ONE BOX AS A SINGLE PETITION SHOULD BE FILED FOR EACH NOTICE ISSUED BY THE N.C. DEPARTMENT OF REVENUE. A COPY OF THE NOTICE THAT YOU RECEIVED FROM THE N.C. DEPARTMENT OF REVENUE SHOULD BE FILED WITH THIS PETITION.**

- (ii) The agency decision is in reference to one of the following tax types:

- |   |   |   |
|---|---|---|
| <input type="checkbox"/> Corporate Income and Franchise Tax | <input type="checkbox"/> Individual Income Tax      | <input type="checkbox"/> Sales and Use Tax      |
| <input type="checkbox"/> Estate Tax                         | <input type="checkbox"/> Motor Fuels Tax            | <input type="checkbox"/> Unauthorized Substance |
| <input type="checkbox"/> Gift Tax                           | <input type="checkbox"/> Privilege and Excise Taxes | <input type="checkbox"/> Withholding Tax        |
| <input type="checkbox"/> Insurance Tax                      | <input type="checkbox"/> Fiduciary Tax              | <input type="checkbox"/> Other, _____           |

- (iii) The amount in controversy is \$\_\_\_\_\_.

- (iv) I(We) disagree with the notice I received from the N.C. Department of Revenue for the following reasons:  
(If additional space is required, attach additional sheets): \_\_\_\_\_

## PETITIONER CONTACT INFORMATION

Pursuant to 26 NCAC 03 .0120, all parties have a **continuing responsibility** to notify the N.C. Office of Administrative Hearings of their current address and telephone number. **Contact information for Petitioner MUST BE PROVIDED**, regardless of whether Petitioner is represented by an attorney.

Full Name			
Mailing Address (Street address/ P.O. Box):		City:	State and Zip:
Home Number (if applicable):	Work Number:	Cell Number (if applicable):	*E-Mail Address:

\* E-filing is available for all contested case proceedings at the N.C. Office of Administrative Hearings. Parties are highly encouraged to e-file as a way of reducing costs and improving efficiency. Information regarding e-filing is included with the instructions for this form.

## REPRESENTATION

<b>Are you representing yourself?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Other (explain): _____			
<b>Are you represented by an attorney?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, your attorney must provide the information requested below.</i>			
Attorney(s) Full Name			N.C. Bar. #
Name of Law Firm:	Mailing Address (Street address/ P.O. Box)	City:	State and Zip Code:
Telephone Number	E-Mail Address:	Attorney's Signature and Date s/ _____	

**If Petitioner is a business entity, are you represented by an authorized nonattorney representative?** ☐ Yes ☐ No  
*If yes, your nonattorney representative must complete Sections I and II below.*

### SECTION I

Pursuant to N.C. Gen. Stat. § 150B—23(a), I give notice of nonattorney representation in this contested case and certify **under penalty of perjury** as follows:

- I am duly authorized by the above-named Petitioner to give this Notice on behalf of the business entity.
- I certify that I am one or more of the following (check all that apply):
  - ☐ Officer
  - ☐ Manager or Member-Manager, if the business entity is a Limited Liability Company
  - ☐ Employee whose income is reported on IRS form W-2 **and written authorization by the business entity for nonattorney representation is attached to this petition.**
  - ☐ Owner of at least twenty-five percent (25%) of the business entity **AND written authorization by the business entity for nonattorney representation is attached to this petition.**

s/ \_\_\_\_\_  
Signature of Nonattorney Representative Date

### SECTION II

#### Contact Information for Nonattorney Representative

Full Name:

\_\_\_\_\_

Mailing address:

\_\_\_\_\_

City: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone number:

\_\_\_\_\_

Email address:

\_\_\_\_\_

s/ \_\_\_\_\_

s/ \_\_\_\_\_

\_\_\_\_\_  
Date

Your Signature(s)\*:

\*Or Signature of Attorney or Nonattorney Representative

Print Name(s): \_\_\_\_\_

### **PROOF OF SERVICE (MUST BE COMPLETED)**

Petitioner, Petitioner's attorney, or a nonattorney representative **MUST** complete the Certificate of Service form below.

**NOTE: FAILURE TO COMPLY WITH THE REQUIREMENTS OF THIS SECTION MAY RESULT IN YOUR CASE BEING SIGNIFICANTLY DELAYED OR DISMISSED.**

### **CERTIFICATE OF SERVICE**

I certify that this petition has been served by mail or delivery on the N.C. Department of Revenue at the following address:

**N.C. Department of Revenue  
ATTN: Tenisha Jacobs, General Counsel  
RE: Petition for OAH Contested Tax Case Hearing  
P.O. Box 871  
Raleigh, NC 27602**

This the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

s/ \_\_\_\_\_

Your Signature, Signature of Attorney, or Signature of Nonattorney Representative

### **IMPORTANT NOTICE**

When you have completed this form, you **MUST** mail or deliver the **\*ORIGINAL** to the Office of Administrative Hearings at the following address:

North Carolina Office of Administrative Hearings  
ATTN: OAH Clerk's Office  
RE: Petition for OAH Contested Tax Case Hearing  
1711 New Hope Church Rqcd  
Raleigh, N.C. 27609

\*Pursuant to N.C. Gen. Stat. § 150B-23 and 26 NCAC 03 .0103, this contested case is commenced upon the filing (receipt) of the **original** petition **and** your payment of the appropriate filing fee, if required.

You may also file your petition by fax during normal business hours (8:00 a.m.–5:00 p.m.) to the OAH Clerk's office at (984) 236-1871, or by electronic mail by attaching either in PDF format or a document that is compatible with or convertible to the most recent version of Microsoft Word by emailing the petition to [oah.clerks@oah.nc.gov](mailto:oah.clerks@oah.nc.gov). Electronic mail without an attached petition shall not constitute a valid filing. **However, you must also file your original petition with the OAH Clerk's office to commence your contested case.**

**THIS FORM SHOULD NOT BE USED FOR TAX INTERCEPT CASES**

**INSTRUCTIONS FOR FORM H-06F  
“PETITION FOR A CONTESTED CASE” AND “CERTIFICATE OF SERVICE”**

**For filing a contested case if you have received a Notice of Final Determination or Notice denying a refund claim based on the statute of limitations from the N.C. Department of Revenue**

**FILING FEE**

Filing fees can be paid by either, cash, money order, certified check or checks drawn on attorney trust accounts. The fee must be paid at the time the petition is filed. Checks should be made payable to the Office of Administrative Hearings. If the amount in controversy is \$50,000 or more your fee is \$125.00. If the amount in controversy is under \$50,000 your fee is \$20.00.

**E-FILING AT THE OFFICE OF ADMINISTRATIVE HEARINGS**

**I. General Information**

The Office of Administrative Hearings (OAH) e-filing system is online and available to registered users to access their contested case through the OAH online website. You can register to use the e-filing system by going to the OAH e-filing system web page at <https://www.encoah.oah.state.nc.us/> and click on “Not Registered? Click Here”. After clicking, fill out the registration form information and click “Submit”. You will be notified by email once OAH approves your registration. Once approved, you can log in with your primary email account and password and then view cases to which you are a party, but you must be a party to the case to access the case files.

Using the system, you will be able to upload and file documents in any case to which you are a party, as well as being able to view all documents and information in those case files. You can also make any required contested case payments such as a filing fee through a third-party payment site using Visa or Mastercard.

Please contact the OAH Clerk’s office at (984) 236-1850 if you have additional questions.

**II. Registration Guide**

Please enter the following information on the registration page and follow these general format rules. Do not capitalize all text. Use standard mixed-case entry. Do not use periods after abbreviations or initials. After your registration is accepted, keep all information current.

- **Name** (First, Middle, Last, Suffix). Full names are used to avoid duplication in the system.
- **Firm/or other entity**. Enter your law firm name if you are a private attorney or your firm name or agency if you represent a firm or state agency.
- **Position title**. If you are associated with a firm or agency, enter your title.
- **Address, City, State, Zip Code**. Enter your full mailing address. This is where postal mail notifications will be delivered if required (upon registration, default delivery is to your email account).
- **Phone/Ext., Alternate phone/ext.** Enter your daytime telephone number where you can be reached during normal business hours. Also enter an alternate number. Provide the telephone extension if there is one.

- **Primary email.** This is the address email notifications will be sent to and is also your User I.D. to log into the OAH e-filing system.
- **Secondary emails.** Additional notification email address 1 & 2 can be used to provide notifications to additional accounts, such as an official assistant. Users of the secondary email accounts cannot log into the system.
- **Bar number.** All attorneys licensed in North Carolina MUST enter their North Carolina State Bar number in the appropriate box.
- **Password/Confirm.** Enter your password in the password and confirm boxes. Passwords must be at least 8 characters long and contain at least 1 upper case letter (cannot be the first character), 1 lower case letter, 1 number, and 1 special character.
- **Reminder Hint/Answer.** Enter a reminder hint such as “my first public school” and the answer to the hint in the answer box. If you forget your password and request it to be reset, the hint will be shown and you must provide the exact answer.

After completing the entries above, click the Submit button. If required information is incomplete, a message will appear (“Please correct the errors indicated on the page”) and a red exclamation mark will appear next to each box which requires correction. After correcting the information, click the Submit button again.

**IMPORTANT:** You are responsible for your password privacy and security. Your password hint question and answer should not be obvious or easily guessed and the hint should not be the same as the answer. If you suspect your account has been compromised, immediately change your password and your hint question/answer.

### III.FAQs for e-filing

- I have an assistant. Should they register also?
  - No. If they register, they will not be privileged to see any case content or be able to submit any documents.
- How do I include an assistant in my registration so that they can view cases and submit documents?
  - Provide the assistant’s email information in the secondary email box. They will receive all email notifications that you receive. To view and submit documents on your behalf, you would need to give them access to your account.
- How do I share access to a case for multiple people within an organization?
  - You can use a general email account as the primary account and share that with others in the organization. Otherwise, all submissions will go exclusively through the registrant.
- If I changed my email address, what do I need to do?
  - You can log into the system with your old email account name, go to the User Profile screen, and change the primary email to your new email address.
- When I log in, I do not see my case(s). What should I do?
  - Contact the Clerk’s office at (984) 236-1850 and provide your account name and missing case numbers.
- I want to upload a document for a consolidated case. Do I need to upload for each case in the consolidated group?
  - No. You can just upload to any one of the consolidated case numbers. The Clerk’s office will apply the document to all the cases when they accept the filing.

- What type of file can I upload?
  - Files must be either in Microsoft Word or PDF format. Any single filing cannot exceed 20MB.
- What is the filing deadline?
  - Documents must be filed by 5:00 p.m. or they are considered filed on the next business day.
- How do I pay a filing fee or bond?
  - If you are a registered e-filer, you may pay your filing fee by credit card or debit card (Visa or MasterCard) through the e-filing website. You can also pay by cash, money order, a bank certified check, or an attorney's check (payable to the Office of Administrative Hearings) in person or by mail.