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How long does North Carolina Department of Revenue have to collect old taxes? by [Maxwelllawfirm](#)

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HOW LONG DO THEY HAVE TO PERFORM AN AUDIT

In order for North Carolina Department of Revenue (â€œNC DORâ€•) to collect on taxes they must first make an assessment of the taxes owed. An assessment is when the department determines a liability exists. In accordance with N.C. Gen. Stat. Â§ 105-241.8. they have three (3) years from the filing of the return or when the tax would be due, which ever is later to make the assessment. Certain exceptions apply to this time limit, such as failure to file a return, or filing a fraudulent return.

ONCE THE AUDIT IS COMPLETE HOW LONG CAN NC COLLECT TAXES

Pursuant to N.C. Gen. Stat. Â§ 105-242, the department of revenue has ten (10) years to collect on a debt, once the assessment has been properly performed. This means that from the date the taxes are assessed NCDOR has an additional ten (10) years to collect the balance from you.

HOW CAN NC COLLECT THESE TAXES OWED

North Carolina Department of Revenue can garnish your wages, your accounts, seize property and sell it unless you enter into an installment agreement, you object to the assessment, and or settle the taxes owed. Receiving a notice is something to take seriously consult with a tax professional for your options.

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[Maxwelllawfirm](#) - About Author:

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