

# GEN-60 Affidavit of Non-Receipt

North Carolina law requires the Secretary to deliver a proposed denial of a refund, a proposed assessment, a notice of collection, and a notice of final determination, collectively a "notice" to a taxpayer either in person or by United States mail sent to the taxpayer's last known address. A notice mailed to a taxpayer is presumed to have been received by the taxpayer unless the taxpayer makes an affidavit to the contrary within 90 days after the notice is mailed. If the taxpayer makes an affidavit, the notice is considered to have been delivered on the date the taxpayer makes the affidavit, and any time limit affected by the notice is extended to the date the taxpayer makes the affidavit.

If you need to make an affidavit regarding the receipt of a notice mailed to you, complete Section I and Section II of this form.

### Section I. Reason for Filing This Form

I (We): \_\_\_\_\_  
(Affiant - Please type or print Name(s) of Taxpayer(s) or Business)

Of: \_\_\_\_\_  
(Address of Affiant - Please type or print Street Address, City, State, and Zip Code)

The undersigned Affiant, **having been duly sworn or affirmed**, deposes and states the \_\_\_\_\_  
\_\_\_\_\_ (name of document not received), mailed by the North Carolina Department of Revenue,  
on \_\_\_\_\_ (mm/dd/yyyy) regarding \_\_\_\_\_ (tax type), for the period  
beginning: \_\_\_\_\_ (mm/dd/yyyy) and ending: \_\_\_\_\_ (mm/dd/yyyy) (Check one of the following)

- has not been received by affiant  
 was received by affiant on \_\_\_\_\_ (mm/dd/yyyy)

### Section II. Penalty of Perjury Statement and Signature

Under penalty of perjury, I declare that, to the best of my knowledge and belief, the information entered on Form GEN-60 is true, correct, complete, and made in good faith.

**BUSINESS**

or

**INDIVIDUAL**

\_\_\_\_\_  
Print Business Representative's Name (Affiant) (SEAL)

\_\_\_\_\_  
Print Taxpayer's Name (Affiant) (SEAL)

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Signature of Affiant

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title

\_\_\_\_\_  
Federal Employee Identification Number

\_\_\_\_\_  
Social Security Number

SWORN or AFFIRMED before me this the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_

(affix seal)

\_\_\_\_\_  
Notary Public

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
My Commission Expires