

NC-481 Request for Written Determination

Individual's First Name <hr/>	M.I. <hr/>	Individual's Last Name <hr/>	Individual's Social Security Number <hr/>
Spouse's First Name (If joint return filed) <hr/>	M.I. <hr/>	Spouse's Last Name (If joint return filed) <hr/>	Spouse's Social Security Number (If joint return filed) <hr/>
Entity's Legal Name <hr/>			Entity's Federal Employer ID Number <hr/>
Entity's Trade Name <hr/>			NCDOR ID/ Account ID <hr/>
Street Address <hr/>			Contact Person <hr/>
City <hr/>	State <hr/>	Zip Code <hr/>	Contact Phone Number (Include Area Code) <hr/>

Part 1. Tax Type (Fill in the circle that corresponds to the tax type for which you are requesting a written determination. A taxpayer may only inquire about a single tax type in each request for written determination.)

- | | |
|---|---|
| <input type="radio"/> Individual Income | <input type="radio"/> Privilege |
| <input type="radio"/> Sales and Use | <input type="radio"/> Motor Fuels |
| <input type="radio"/> Franchise or Corporate Income | <input type="radio"/> Property |
| <input type="radio"/> Withholding | <input type="radio"/> Other (Specify) _____ |

Part 2. Specific Tax Advice Request (Fill in the circle that corresponds to the type of specific advice you are requesting.)

- Private Letter Ruling - \$500.00**
A private letter ruling is written advice issued by the Secretary to a taxpayer pursuant to a written request by the taxpayer for specific advice.
- Expedited Private Letter Ruling - \$5,000.00**
An expedited private letter ruling is written advice issued by the Secretary to a taxpayer that requests a private letter ruling response be issued by the Secretary within 90 days. For purposes of an expedited private letter ruling, the ninety-day (90) period will begin upon receipt of all necessary information required pursuant to the Department's Written Determination Policy.
- Redetermination Private Letter Ruling - \$5,000.00**
A redetermination private letter ruling is written advice issued by the Secretary to a taxpayer subsequent to receipt of a written request by a taxpayer regarding whether a redetermination of a corporation's State net income or a combined return would be required by the Secretary due to the fact that certain of the corporation's intercompany transactions lack economic substance or are not at fair market value. The term also includes an agreement made jointly between the Secretary and a corporation to an alternative filing methodology that accurately reports State net income without the finding of the Secretary that certain transactions lack economic substance or are not at fair market value.
- Alternative Apportionment Ruling - \$5,000.00**
An alternative apportionment ruling is a written decision issued by the Secretary to a taxpayer subsequent to receipt of a written request to use an apportionment methodology other than that prescribed by statute to apportion its taxable income for corporate income tax or its net worth for franchise tax purposes. An alternative apportionment ruling may apply to no more than three tax years.

I certify that, to the best of my knowledge, the information contained in this ruling request is accurate and complete.

Taxpayer Signature: _____ Title: _____ Date: _____

Signature of Taxpayer's Representative: _____ Date: _____

If a taxpayer's representative signs this form, a Power of Attorney must accompany this request.

Mail your request for written determination along with a check or money order payable in U.S. dollars to the **NC Department of Revenue**. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars.

MAIL TO: North Carolina Department of Revenue, Name of Tax Division
(i.e. Personal Taxes; Corporate Income Tax; Sales and Use Tax, etc.)
P.O. Box 871, Raleigh, NC 27602-0871