

NC-NBN Nonresident Business Notification Instructions

General Instructions

Purpose of Form NC-NBN. Form NC-NBN, Nonresident Business Notification, is a report used to notify the Department of Revenue of the name, social security number, address, and other information of certain employees that performed disaster-related work in North Carolina during a disaster response period at the request of a critical infrastructure company. **Important:** If a nonresident business fails to submit a timely Nonresident Business Notification, the nonresident business will forfeit the relief provided to the nonresident business which exempts the business from certain North Carolina business registration and tax laws.

These instructions do not cover all provisions of the law. For more information on disaster declarations, refer to [S.L. 2019-187](#), the Department's [Administrative bulletins](#), and other instructions issued by the Department that provide information on the application of the law.

Who Must File. Every nonresident business that temporarily comes into North Carolina at the request of a critical infrastructure company solely to perform disaster-related work during a disaster response period.

When to File. Form NC-NBN must be filed with the Department within 90 days of the date the nonresident business concludes its disaster-related work in North Carolina.

How to Complete Form NC-NBN

Demographic Information. Enter the nonresident business's legal name, trade name, federal employer identification number ("FEIN") or social security number ("SSN"), address, phone number, and contact information in the spaces provided. Include in this section the date of the disaster declaration, dates of entry into and exit from North Carolina, the dates of the disaster response period, as well as the date disaster-related work concluded in North Carolina.

Nonresident Employee Information. Enter the requested information in the spaces provided for each nonresident employee of the critical infrastructure company who performed disaster-related work in North Carolina during a disaster response period at the request of the critical infrastructure company.

Where to File. File Form NC-NBN with the Department at the following address:

North Carolina Department of Revenue
Attention: Business Liaison – Examination Division
PO Box 871
Raleigh, North Carolina 27602-0871

Additional Questions. If you have additional questions, contact the Department (toll-free) at 1-877-252-4487.

Definitions

Critical infrastructure. Property and equipment owned or used by a critical infrastructure company for utility or communications transmission services provided to the public in North Carolina. Examples of critical infrastructure include communications networks, electric generation, transmission and distribution systems, natural gas transmission and distribution systems, water pipelines, and related support facilities. Related support facilities may include buildings, offices, lines, poles, pipes, structures, and equipment.

Critical infrastructure company. One of the following:

- a. A registered public communications provider.
- b. A registered public utility.

Disaster declaration. A gubernatorial declaration that the impact or anticipated impact of an emergency constitutes a disaster of one of the types enumerated in [G.S. § 166A-19.21\(b\)](#).

Disaster-related work. Repairing, renovating, installing, building, or performing services on critical infrastructure that has been damaged, impaired, or destroyed as a result of a disaster or emergency in an area covered by the disaster declaration.

Disaster response period. A period that begins 10 days prior to the first day of a disaster declaration and expires on the earlier of the following:

- a. Sixty days following the expiration of the disaster declaration, as provided under [G.S. 166A-19.21\(c\)](#).
- b. One hundred eighty days following the issuance of the disaster declaration.

Employee. Defined in [G.S. 105-163.1](#).

Nonresident business. An entity that has not been required to file an income or franchise tax return with the State for three years prior to the disaster response period, other than those arising from the performance of disaster-related work during a tax year prior to the enactment of this section, and that meets one or more of the following conditions:

- a. Is a nonresident entity.
- b. Is a nonresident individual who owns an unincorporated business as a sole proprietor.

Nonresident employee. A nonresident individual who is one of the following:

- a. An employee of a nonresident business.
- b. An employee of a critical infrastructure company who is temporarily in this State to perform disaster-related work during a disaster response period.

Nonresident entity. Defined in [G.S. 105-163.1](#).

Nonresident individual. Defined in [G.S. 105-153.3](#).