

**NC-14 (45) Notice of Contingent Event or Request to Extend Statute of Limitations**

8-14

North Carolina Department of Revenue

**Part 1. Taxpayer's Information**Tax Type (Check appropriate box): ☐ Individual ☐ Corporate ☐ Sales and Use ☐ Excise ☐ Other (Specify) \_\_\_\_\_

Individual's First Name	M.I.	Individual's Last Name	Individual's Social Security Number
Spouse's First Name (If joint return filed)	M.I.	Spouse's Last Name (If joint return filed)	Spouse's Social Security Number
Entity's Legal Name (First 32 Characters)	Federal Employer ID Number		
Entity's Trade Name	Account ID/NCBORID		
Address			
City	State	Zip Code	Period Beginning (MM-DD-YY)
Contact Person if Questions	Phone Number of Contact Person		Period Ending (MM-DD-YY)

**Part 2. Contingent Event** (See instructions for definition of contingent event)

Use the space below to describe in clear terms the contingent event and the basis used to determine the estimated amount of overpayment (Attach documentation)

Provide the following information:

_____	\$ _____
Return or Payment Affected	Estimated amount of overpayment

**Part 3. Event or Condition other than a Contingent Event** (See instructions for definition of event or condition other than a contingent event)

Use the space below to provide clear and convincing proof that the event or condition described prevents the timely filing of an accurate and definite request for refund (Attach documentation)

Provide the following information:

_____	\$ _____
Return or Payment Affected	Estimated amount of overpayment

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 TO: North Carolina Department of Revenue, P.O. Box 871, Raleigh, North Carolina 27602-0871.**  
**Address the envelope to the attention of the taxing division for the tax to which the event or condition applies.**