

§ 105-241.20. Delivery of notice to the taxpayer.

(a) Scope. – This section applies to the following notices:

- (1) A proposed denial of a refund or a denial of a refund.
- (2) A proposed assessment.
- (3) A notice of collection.
- (4) A final determination.

(b) Method. – The Secretary must deliver a notice listed in subsection (a) of this section 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 was mailed. If the taxpayer makes this 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. (2007-491, s. 1; 2019-169, s. 6.5.)