



## North Carolina's New Tax Assessment, Refund and Appeal Procedures

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The 2007 North Carolina General Assembly enacted sweeping reforms to the procedures for contesting tax assessments and for claiming tax refunds. These changes affect assessments and refund claims for corporate income, franchise, individual income, sales and use, and other taxes imposed and collected by the State.

### Related People

- Nancy S. Rendleman – 919.981.4034 – [nrendleman@williamsmullen.com](mailto:nrendleman@williamsmullen.com)

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