

## **Information about Revenue Suspension Notices**

### **Revenue Suspension Notices**

#### **What is the basis for suspension?**

North Carolina General Statute 105-230 requires the Department of Revenue to notify the Secretary of State when a "corporation or a limited liability company fails to file any report or return or to pay any tax or fee required by the tax laws for 90 days after it is due."

It further requires the Secretary of State to "suspend the articles of incorporation, articles of organization, or certificate of authority, as appropriate, of the corporation or limited liability company." All the powers and privileges of the corporation will cease upon the suspension.

#### **My corporation has been suspended by the Department of Revenue. What do I need to do in order to be reinstated?**

You must file all returns for all tax schedules and pay all tax, penalty, and interest due and pay a \$25 reinstatement fee. Upon receipt, the corporation will be reinstated and the Department of Revenue will notify the Secretary of State's office.

You may contact the NC Department of Revenue at (877) 252-3052 for further information.