

Suspensions by the Department of Revenue

Frequently Asked Questions

Here are some answers to questions we receive frequently from the public about suspensions by the Department of Revenue. We provide this for informational purposes only. It does not constitute legal advice.

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1. Why did you suspend my corporation (or my LLC)?

We suspended it because the NC Department of Revenue directed us to suspend it.

2. If you suspended my company, why can't you tell me the reason?

Your tax information is confidential. So, the Department of Revenue didn't tell us the exact reason for the suspension.

We can tell you the reasons a company might be suspended. The possible reasons for a suspension are:

- ❖ The company didn't pay its taxes.
- ❖ The company didn't file a tax return.

- ❖ The company didn't file some kind of report that it needed to file with the Department of Revenue.

We can also tell you that the Department of Revenue doesn't tell us to suspend a company unless at least 90 days have passed since it asked the company to fix the problem.

3. My company's been suspended. What does that mean?

Your company's in trouble. Suspensions are serious. We can't give you legal advice, but we can tell you what the law says a suspension means. [Click here for the law](#). Basically, the law says that while your company is suspended:

- ❖ A suspension ends any "powers, privileges, and franchises" that your company has because it's incorporated.
- ❖ A suspension means that acts performed by your suspended company are "invalid and of no effect".

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4. You suspended my corporation or LLC. How can I get it reinstated?

First, you have to fix any outstanding issues with the Department of Revenue (DOR). To do that:

- Look in your files for letters from DOR. Review them carefully.
- Find your company's Tax ID Number or Employer Identification Number (EIN).
- From the post card sent to you, or the Secretary of State's webpage, write down your SOSID#.
- Call the Department of Revenue at: (877) 919-1819 Ext. 10093.
- Ask what you need to do to resolve your company's issues. Your company will probably have to do a couple of these things:
 - ❖ Pay taxes it owes.
 - ❖ Pay penalties it owes.
 - ❖ Pay any interest it owes.
 - ❖ File reports or forms that didn't get filed.
 - ❖ Pay a \$25.00 reinstatement fee.
- When DOR says you have done everything you need to do, they'll send us a notice to reinstate your company.

Second, you need to check to see if your business has any outstanding issues with us.

- a. You can look your company up on our website: [Click here to go to the search page.](#)
- b. You should look for anything that says your company has been administratively dissolved or received Notice of Grounds.
- c. If you don't see anything like that, then your business is currently in good standing with us. But, if you take much time to fix the issues with DOR, your status with us may change.
- d. If you find that your business has an outstanding issue with us, you don't have to wait to fix it. You can work on fixing it at the same time you're fixing the issues with DOR.

Third, when your issues with both DOR and us are resolved, we will reinstate your corporation or LLC.

5. I've done what the Department of Revenue said I needed to do. Your website still shows my company's status as "suspended". Why haven't you reinstated my company?

There are at least 2 reasons we may not have reinstated your company:

- a. We may not have gotten notice from the Department of Revenue (DOR) yet. We can't reinstate your company until we get the notice from DOR directing us to do it.
- b. We may have gotten notice from DOR but your business may have outstanding issues with us. We won't be able to reinstate your corporation or LLC until you fix those issues too.

6. How can I appeal the suspension of my company?

You'll have to talk to the Department of Revenue to find that out. You can call them at: (877) 252-4982. Since we don't know the reasons for the suspension, we don't know what you can appeal or how.

7. Where is the law that gives the Department of Revenue the right to suspend a business?

[Click here](#) to go to N.C.G.S. §105-230.

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