

**North Carolina Department of Revenue
Contact List for Local Government Officials**

Corporate, Excise, and Insurance Tax

Provides for the collection of corporate, excise, and insurance tax including the excise tax on piped natural gas, the franchise tax on electric power, and the sales tax on telecommunication services. Serves as a liaison with the General Assembly with respect to issues pertaining to these taxes. For assistance call Lennie Collins at (919) 733-8510 or Latoya Bethea at (919) 733-7644.

Document and Payments Processing Division

Responsible for the distribution of all taxes collected by the NCDOR for local governments. These distributions include: local sales & use, utility/franchise, scrap tires disposal, white goods disposal, hold harmless, and alcoholic beverage. If there are any questions concerning distributions of these taxes, you may contact (919) 733-7644 and request assistance from James Rambeau (sales/use), Sally Morris (sales/use), Lynne Muirhead (alcoholic beverage), or Will Blackman (utility/franchise).

Examination Division

Responsible for audits of taxpayers for sales and use tax purposes and other state taxes. These responsibilities include the periodic audit of claims for refund from governmental entities and non-profit organizations. Contact Susan Brodwell at 1-877-919-1819 extension 30013. Local Raleigh area callers may us (919) 754-2019 extension 30013.

Financial Services Division

Responsible for the electronic transfer of the distribution amount and the accompanying email/fax to the recipient. If money is not deposited to the proper account, or the account needs to be changed, contact Hope Thompson or Rhonda Raynor at (919) 733-6800.

Policy Analysis and Statistics

Responsibilities for 1) calculating annual hold harmless payments; 2) providing local governments with confirmation of sales tax refunds disbursed to the local government by OCR; 3) preparing monthly and annual reports on county and city level retail sales and State sales tax collections; and 4) preparing estimates of the fiscal effect of sales tax legislation. For assistance call Richard Jones at (919) 733-4548.

Property Tax Division

Exercises supervision over the valuation and taxation of property throughout the state. Appraises property of public service companies. Serves as staff to the Property Tax Commission. For assistance call David Baker or Bill Wilkes at (919) 733-7711.

Sales and Use Tax Division

Responsible for the administration of the sales and use tax laws which include the Local Sales and Use Tax Acts. Issue interpretations of the law and confer with other divisions in the DOR on sales and use tax matters. Distribute information on law changes, publish technical bulletins, and disseminate information as needed. Make presentations to professional groups and other organizations on law changes or specific topics as requested. Follow applicable legislation and provide technical expertise to the General Assembly. For assistance call Andrew Sabol, III at (919) 733-2151.