



# DEPARTMENT OF REVENUE

PO BOX 25000, RALEIGH NC 27640-0150

May 19, 2010

**NOTICE NUMBER: 3704 753 100 516**

3704 753 100 516  
EMMA DELON, LLC  
1289 FORDHAM BLVD STE 274  
CHAPEL HILL NC 27514-6110

ACCOUNT ID: 600769739  
TAXPAYER ID: 27-1456407  
TAX TYPE: SALES & USE REGISTRATION

This letter is an acknowledgment that you are now registered with the Department of Revenue for payment of the Sales and Use Tax. The Department has assigned an Account ID to you for this purpose and has issued you a Certificate of Registration. Your Account ID is listed at the top of the block of information set out above and to the right. Your Certificate of Registration is attached below. Your business class is listed on the certificate. The Certificate of Registration allows you to issue a Certificate of Exemption to obtain property for resale without paying the sales tax. Include your business class and Account ID on any Certificate of Exemption you issue.

You will soon receive preprinted forms to use in paying the Sales & Use Tax, or you can use the Department's website, [www.dor.state.nc.us](http://www.dor.state.nc.us), to file your return and pay the tax on-line. Two blank forms are enclosed for you to use in case you do not receive your preprinted forms before you need to file a tax return. You must file a tax return for each filing period in which you are engaged in business, even if you owe no tax for that period. If you owe no tax for a period, enter zero (0.00) on the Total Due line on the return.

General information for newly registered taxpayers is enclosed. If you need assistance filing a paper return, you may call the Department toll-free at 1-877-252-3252, or you may write to the Department at Correspondence Unit, Post Office Box 1168, Raleigh, NC 27602. If you need assistance filing and paying on-line, you may visit the Department's website at [www.dor.state.nc.us](http://www.dor.state.nc.us) and click on Electronic Services, or you may call the E-Services Help Line toll-free at 1-877-308-9103.

This license should be detached and posted conspicuously at the place of business for which it was obtained.

North Carolina Department of Revenue  
Sales and Use Tax

Account ID: 600769739

Issued by the Secretary of Revenue

## Certificate of Registration

EMMA DELON, LLC  
1289 FORDHAM BLVD STE 274  
CHAPEL HILL NC 27514-6110



Date Issued: May 19, 2010  
County: DURHAM  
Business Class: 7110  
City Code: 0032020  
County Code: 032  
License No: 001909760



## North Carolina Taxpayers' Bill of Rights

This **Bill of Rights** explains your rights as a taxpayer. It gives information about:

- Protection of Privacy
- Examinations
- Representation
- Penalties and Interest
- Request for Review
- Final Determination after Departmental Review
- Hearings
- Collections
- Refund of Overpaid Tax
- Taxpayer Assistance

As a taxpayer, you are always entitled to fair, professional, prompt, and courteous service. Our goal is to apply the tax laws consistently and fairly so that your rights are protected and that you pay only your fair share of North Carolina tax.

**Protection of Privacy:** It is your right to have information about your tax history, financial situation, and assessments or reviews kept in strict confidence. Any return information, correspondence, or departmental discussions concerning your tax situation are confidential. Employees or former employees who violate this confidentiality are subject to criminal prosecution and possible fines. An employee who willfully discloses tax information is also subject to dismissal.

**Examinations:** The Department of Revenue routinely examines returns to ensure that taxpayers comply with tax statutes. If we examine your return, we may ask you to provide information to verify items on your return.

Examinations are done by mail or through personal interviews with auditors. You have the right to ask that the examination be held at a time and place convenient for you and the auditor.

You are entitled to a fair examination and an explanation of any changes we propose to your return. Examinations do not necessarily mean additional taxes. Your case could be closed without any changes or you could receive a refund.

**Representation:** During any examination or conference, you may have an attorney, accountant, or designated agent present. You can authorize another person to represent you if you execute a written power of attorney. Form Gen. 58, Power of Attorney and Declaration of Representative, is on the Department's website at [http://www.dornc.com/downloads/fillin/Gen58\\_webfill.pdf](http://www.dornc.com/downloads/fillin/Gen58_webfill.pdf).

If you wish, the Department will suspend the proceedings at any time to permit you to consult with your authorized representative.

You may make an audio recording of the proceedings at your own expense with your own equipment. The Department may also audio record the proceedings. If we do so, you can get a copy of the transcript for a nominal charge.

**Penalties and Interest:** By law, the Department of Revenue is required to assess penalties for the following:

- Late Filing of Returns
- Late Payment of Tax
- Negligence
- Fraud
- Bad Checks or Bad EFT Payments

You have the right to request that penalties be waived. The Department waives penalties in accordance with its Penalty Waiver Policy, which is on the Department's website at [www.dornc.com/practitioner/waiverpolicy.pdf](http://www.dornc.com/practitioner/waiverpolicy.pdf). Interest accrues on unpaid taxes from the date the tax was due until the date it is paid. The law does not permit the Department to waive interest that accrues on unpaid taxes. To request penalty waiver, you should pay the tax and interest due and submit **Form NC-5500, Request to Waive Penalties**, located on the Department's website at [www.dornc.com/downloads/penalty.html](http://www.dornc.com/downloads/penalty.html) or by calling 1-877-252-3052. Your request for penalty waiver should be mailed to North Carolina Department of Revenue, Correspondence Unit, P.O. Box 1168, Raleigh, NC 27602-1168.

**Request for Review:** If you object to a proposed denial of a refund or a proposed assessment, you may request a Departmental review of the action if the request is made in writing and received by the Department within 45 days after the date the notice was mailed to you. If a request for a Departmental review is not filed in a timely manner, the proposed action is final and is not subject to further administrative or judicial review. An assessment for an amount shown due on the return but not paid or the application of a refund against debts owed to State or local agencies or to the Internal Revenue Service is not subject to review. To request a review, submit **Form NC-242, Objection and Request for Departmental Review**. The form is available at [www.dornc.com/downloads/nc242.pdf](http://www.dornc.com/downloads/nc242.pdf) or by calling 1-877-252-3052. Your request for a review should be mailed to North Carolina Department of Revenue, Correspondence Unit, P.O. Box 471, Raleigh, NC 27602-0471.

Upon receipt of a timely request for review, the Department will take one of the following actions: (1) make the refund or cancel the assessment; (2) schedule a conference; or (3)

request additional information. A conference is an informal proceeding at which you and the Department attempt to resolve the case. If a conference is necessary, the Department will set the time and date and notify you at least 30 days prior to the date set for the conference. The date set for the conference may be changed by mutual agreement.

**Final Determination after Departmental Review:** If the issues cannot be resolved, the Department will issue a notice of final determination within nine months of the date that you filed the request for review. The final determination will state the basis of the determination. The final determination issued for a proposed assessment will also show the amount of tax, penalties, and interest you owe and the collection options available to the Department if the amount shown due is not paid and you do not contest the final determination. Final determinations issued for a denied refund or proposed assessment will explain the procedure you must follow to contest the final determination.

**Hearings:** If you disagree with the notice of final determination regarding a proposed assessment or denied refund, you may file a petition for a contested tax case hearing at the Office of Administrative Hearings. The petition for a contested tax case hearing may be filed only after the Department has issued the notice of final determination. You must file the petition with the Office of Administrative Hearings within 60 days of the date the final determination is mailed to you by the Department. You do not have to pay the tax, penalty, and interest due before proceeding to a hearing at the Office of Administrative Hearings. If you disagree with the final decision in the contested tax case before the Office of Administrative Hearings, you may file a petition in the Superior Court of Wake County for further judicial review of your case. However in the case of a proposed assessment, you must pay the tax, penalty, and interest due before the petition will be considered. **(The appeal information given here is a general description of your appeal rights and does not cover all situations. You should visit the Office of Administrative Hearings website at [www.ncoah.com](http://www.ncoah.com) for further information.)**

**Collections:** You are responsible for the full amount of tax you owe, but we will not take action to collect from you until you have had an opportunity to pay voluntarily. **It is important that you respond promptly if we contact you for payment.** If you do not pay the amount of tax, penalty, and interest you owe within 90 days after a notice of collection was mailed to you, the law requires the Department to add a 20% collection assistance fee to your debt. The fee does not apply if you enter into an installment payment agreement with the Department before the fee is imposed.

If you do not pay in full, the Department of Revenue may garnish your wages, bank account, or other funds, seize and sell personal property, issue a tax warrant to your sheriff, or record a certificate of tax liability against you. If you willfully fail to pay the tax, you may be subject to criminal charges. If we believe that you owe tax and collecting that tax is in jeopardy, the Department can immediately assess and collect the tax. You are entitled to a Departmental review of the actions taken on the jeopardy assessment. If you disagree with the review findings, you have the right to bring civil action in Superior Court.

**Refund of Overpaid Tax:** If you believe you have overpaid your taxes, you have the right to file a claim for refund. Generally, you can apply for a refund of tax paid at any time within three years after the due date of the return or within two years of paying the tax, whichever is later. When you file a claim for refund, the Department will take one of the following actions within six months after the date the claim is filed: (1) send the requested refund to you; (2) adjust the amount of the refund; (3) deny the refund; or (4) request additional information. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund. If we select your claim for examination, you have the same rights you would have during an examination of your return.

**Taxpayer Assistance:** You can check the status of your individual income tax refund 24 hours a day, 7 days a week at 1-877-252-4052.

If you need tax forms or other assistance with individual income, withholding, sales and use or corporate and franchise taxes, please call 1-877-252-3052. For assistance with motor fuels, please call 1-877-308-9092. For assistance with all other taxes administered by the Department of Revenue, please call 1-877-308-9103. You may also access the Department's website at [www.dornc.com](http://www.dornc.com), or you may write to the Department at

**N. C. Department of Revenue  
P. O. Box 1168  
Raleigh, NC 27602**

Recorded information on commonly asked individual income, withholding, sales and use and corporate and franchise tax questions is also available. You can call us 24 hours a day, 7 days a week at 1-877-252-3052.

The hearing impaired with TDD service can contact Relay North Carolina at 1-800-735-2962 for assistance.