

NORTH CAROLINA DEPARTMENT OF COMMERCE  
BOARD OF REVIEW

**TAX OPINION**

IN THE MATTER OF:

Docket No. TAX- <NO. >

STATE OF NORTH CAROLINA, ex rel.,  
BOARD OF REVIEW

<NAME>  
<ADDRESS>

Claimant,

and

<NAME>  
<ADDRESS>

Employer,

and

<ATTN:ATTORNEY NAME>  
North Carolina Department of Commerce,  
Division of Employment Security  
Post Office Box 25903  
Raleigh, NC 27611-5903

Respondent.

**STATEMENT OF CASE:**

Pursuant to N.C. Gen. Stat. § 96-4(q), this cause came for hearing before Hearing Officer <NAME> on <DATE>, via <telephone conference call from the Administrative Offices of the North Carolina Department of Commerce, Board of Review in Raleigh, North Carolina (or in person hearing/location) >. The matter was heard pursuant to an Order of the Chairman of the Board of Review, referring the matter to a hearing officer to conduct a hearing to determine whether <ISSUE AND STATUTORY CITATIONS >

Present for the hearing were: <NAMES OF THE PARTIES AND WITNESSES> and Board of Review members <Susan Doe (Chairman), John Doe and Frank Doe. > The record evidence has been reviewed.

**FINDINGS OF FACT:**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

**APPLICABLE LAW:**

<STATUTORY PROVISION(S) AND CITATION(S) >

**OPINION:**

<CONCLUSION OF LAW AND FACTS>

**ORDER:**

The Determination on Protested Wage Transcript and Monetary Determination dated <DATE is <AFFIRMED/REVERSED/MODIFIED>.

<RESULTS>

Board of Review members Susan Doe and Frank Doe concur with this opinion.

**IMPORTANT – SEE FOLLOWING PAGE**

Docket No <CASE NUMBER>  
Page Five of <NUMBER>

This is the \_\_\_\_\_ day of <MONTH, YEAR>.

BOARD OF REVIEW

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Frank Doe  
Chairman

**NOTE:** Although the Board does not impart legal advice, please see the enclosed pamphlet entitled *Appealing a Tax Opinion: Filing Exceptions to a Tax Opinion & Obtaining Judicial Review in a Tax Case*. The pamphlet is also available on the Division of Employment Security's website. You may also visit the *Frequently Asked Questions* section on the Division of Employment Security's website at [des.nc.gov](http://des.nc.gov), and consult an attorney of your choosing.

**APPEAL RIGHTS:**

This opinion becomes final unless an affected party files exceptions to the opinion with the Board of Review within ten (10) days after receiving notice of the opinion. Exceptions must include the docket number of the opinion and state the reasons for objecting to the opinion. Exceptions must be mailed to: Board of Review, Post Office Box 28263, Raleigh, North Carolina 27611.

Opinion Mailed: <MONTH \_\_\_\_\_, YEAR>.

NC HLA 371T