



CHAPTER 105
ARTICLE 3 - FRANCHISE TAX

N.C.G.S. § 105-122.1.

Credit for additional annual report fees paid by limited liability companies subject to franchise tax.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 03:08 UTC	SOURCE FINGERPRINT a8b294539825ffc23ac90ff2 - 1be89b6ec7a5c8041a075549 - 7902ad3829d03911
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A limited liability company subject to tax under this Article is allowed a credit against the tax imposed by this Article equal to the difference between the annual report fee for corporations under G.S. 55-1-22(a)(23) and the annual report fee for limited liability companies under G.S. 57D-1-22. The credit allowed by this section may not exceed the amount of tax imposed by this Article for the taxable year reduced by the sum of all credits allowed, except payments of tax made by or on behalf of the taxpayer. (2006-66, s. 24A.2(c); 2007-323, s. 30.6(b); 2013-157, s. 26.)

END OF SECTION TEXT

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APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 55-1		"annual report fee for corporations under"
G.S. 57D-1		"fee for limited liability companies under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-122.1 (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

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