CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.14.

Corporations filing consolidated returns for federal income tax purposes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2012-79, s. 1.14(c) — fourth act in the lineage	21 September 2026, 05:13 UTC	8e27f688e19210ef0c106a33 - 327c36051bde80939f9116a7 - a0dc04b92ceb1a0a

Any corporation electing or required to file a consolidated income tax return with the Internal Revenue Service must determine its State net income as if the corporation had filed a separate federal return and shall not file a consolidated or combined return with the Secretary unless one of the following applies:

The corporation is specifically directed in writing by the Secretary under G.S. 105-130.5A to file a consolidated or combined return.

Repealed by Session Laws 2012-79, s. 1.14(c), effective June 26, 2012.

Pursuant to a written request from the corporation under G.S. 105-130.5A, the Secretary has provided written advice to the corporation stating that the Secretary will allow a consolidated or combined return under the facts and circumstances set out in the request and the corporation files a consolidated or combined return in accordance with that written advice.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

4 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

TICK HEIGHT = ACTS IN THAT YEAR

DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER

01	1967	c. 1110, s. 3	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	2010	S.L. 2010-31, s. 31.10(e)	AMENDED
04	2012	S.L. 2012-79, s. 1.14(c)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-130.5A	(null)(1)	*"in writing by the Secretary under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130.14 (2012).

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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE
(1967, c. 1110, s. 3; 1973, c. 476, s. 193; 2010-31, s. 31.10(e); 2012-79, s. 1.14(c).)

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