CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.17.

Time and place of filing returns.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-28, s. 1.4(c) — nineteenth act in the lineage	21 September 2026, 05:13 UTC	7638c5f91db72467693d9cfd - 7178145fc22fcb0b284d5fe2 - 1e0df8de2645f35b

§ 105-130.17(a) Returns must be filed as prescribed by the Secretary at the place prescribed by the Secretary. Returns must be in the form prescribed by the Secretary. The Secretary must furnish forms in accordance with G.S. 105-254.

§ 105-130.17(b) Except as otherwise provided in this section, the return of a corporation shall be filed on or before the fifteenth day of the fourth month following the close of its income year. An income year ending on any day other than the last day of the month shall be deemed to end on the last day of the calendar month ending nearest to the last day of a taxpayer's actual income year.

§ 105-130.17(c) In the case of mutual associations formed under G.S. 54-111 through 54-128 to conduct agricultural business on the mutual plan and marketing associations organized under G.S. 54-129 through 54-158, which are required to file under subsection (a)(9) of G.S. 105-130.11, a return made on the basis of a calendar year shall be filed on or before the fifteenth day of the September following the close of the calendar year, and a return made on the basis of a fiscal year shall be filed on or before the fifteenth day of the ninth month following the close of the fiscal year.

§ 105-130.17(d) A taxpayer may receive an extension of time to file a return under G.S. 105-263.

§ 105-130.17(d1) Organizations described in G.S. 105-130.11(a)(1), (3), (4), (5), (6), (7) and (8) that are required to file a return under G.S. 105-130.11(b) shall file a return made on the basis of a calendar year on or before the fifteenth day of May following the close of the calendar year and a return made on the basis of a fiscal year on or before the fifteenth day of the fifth month following the close of the fiscal year.

§ 105-130.17(e) Any corporation that ceases its operations in this State before the end of its income year because of its intention to dissolve or to withdraw from this State, or because of a merger, conversion, or consolidation or for any other reason whatsoever shall file its return for the then current income year within 105 days after the date it terminates its business in this State.

§ 105-130.17(f) Repealed by Session Laws 1998-217, s. 42, effective October 31, 1998.

§ 105-130.17(g) A corporation that files a federal return pursuant to section 6072(c) of the Code shall file its return on or before the fifteenth day of the seventh month following the close of its income year.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
19 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	1939	c. 158, s. 329	ENACTED
02	1943	c. 400, s. 4	AMENDED
03	1951	c. 643, s. 4	AMENDED
04	1953	c. 1302, s. 4	AMENDED
05	1955	c. 17, s. 1	AMENDED
06	1957	c. 1340, s. 4	AMENDED
07	1963	c. 1169, s. 2	AMENDED
08	1967	c. 1110, s. 3	AMENDED
09	1973	c. 476, s. 193	AMENDED
10	1973	c. 1287, s. 4	AMENDED

11	1981	c. 56	AMENDED
12	1981	1989 (Reg. Sess., 1990), c. 984, s. 8	AMENDED
13	1997	S.L. 1997-300, s. 3	AMENDED
14	1998	S.L. 1998-217, s. 42	AMENDED
15	1999	S.L. 1999-369, s. 5.5	AMENDED
16	2000	S.L. 2000-140, s. 64(b)	AMENDED
17	2006	S.L. 2006-18, s. 7	AMENDED
18	2007	S.L. 2007-491, s. 14	AMENDED
19	2024	S.L. 2024-28, s. 1.4(c)	AMENDED

APPARATUS II
7 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. 105-254	(a)	*"must furnish forms in accordance with"*
G.S. 54-111	(c)	*"case of mutual associations formed under"*
G.S. 54-129	(c)	*"plan and marketing associations organized under"*
G.S. 105-130.11	(c)	*"to file under subsection (a)(9) of"*
G.S. 105-263	(d)	*"time to file a return under"*
G.S. 105-130.11(a)(1), (3), (4), (5), (6), (7) and (8)	(d1)	*"Organizations described in"*
G.S. 105-130.11(b)	(d1)	*"required to file a return under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130.17 (2024).

PINPOINT

N.C. Gen. Stat. § 105-130.17(a) (2024).

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

(1939, c. 158, s. 329; 1943, c. 400, s. 4; 1951, c. 643, s. 4; 1953, c. 1302, s. 4; 1955, c. 17, s. 1; 1957, c. 1340, s. 4; 1963, c. 1169, s. 2; 1967, c. 1110, s. 3; 1973, c. 476, s. 193; c. 1287, s. 4; 1981, c. 56; 1989 (Reg. Sess., 1990), c. 984, s. 8; 1997-300, s. 3; 1998-217, s. 42; 1999-369, s. 5.5; 2000-140, s. 64(b); 2006-18, s. 7; 2007-491, s. 14; 2024-28, s. 1.4(c).)

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