



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-130.21.

Information at the source.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 476, s. 193 — fifth act in the lineage	RETRIEVED 21 September 2026, 03:43 UTC	SOURCE FINGERPRINT 3fbcebe0006426b14d4fdade - 42bbe8c0625fbfa035f4e2b3 - 15d0e8c82a8cbfb3
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§ 105-130.21(a) Every corporation having a place of business or having one or more employees, agents or other representatives in this State, in whatever capacity acting, including lessors or mortgagors of real or personal property, or having the control, receipt, custody, disposal, or payment of interest (other than interest coupons payable to the bearer), rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other fixed or determinable annual or periodical gains or profits paid or payable during any year to any taxpayer, shall make complete return thereof to the Secretary of Revenue under such regulations and in such form and manner and to such extent as may be prescribed by him. The filing of any report in compliance with the provisions of this section by a foreign corporation shall not constitute an act in evidence of and shall not be deemed to be evidence that such corporation is doing business in this State.

§ 105-130.21(b) Every corporation doing business or having a place of business in this State shall file with the Secretary of Revenue, on such form and in such manner as he may prescribe, the names and addresses of all taxpayers, residents of North Carolina, to whom dividends have been paid and the amount of such dividends during the income year.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

	1939		1956		1973
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER		
01	1939	c. 158, s. 328	ENACTED		
02	1945	c. 708, s. 4	AMENDED		
03	1957	c. 1340, s. 4	AMENDED		
04	1967	c. 1110, s. 3	AMENDED		
05	1973	c. 476, s. 193	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-130.21 (1973).

PINPOINT

N.C. Gen. Stat. § 105-130.21(a) (1973).

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. 328; 1945, c. 708, s. 4; 1957, c. 1340, s. 4; 1967, c. 1110, s. 3; 1973, c. 476, s. 193.)

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