



CHAPTER 105
ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.4.

Withholding does not create nexus.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 1997-109, s. 2 — third act in the lineage	RETRIEVED 21 September 2026, 02:29 UTC	SOURCE FINGERPRINT afb60bea8af170a1bfd051a1 - 65cdb47f4e7713ebbd8e6fff - 26a35b3ab01b8634
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A nonresident withholding agent's act in compliance with this Article does not in itself constitute evidence that the nonresident is doing business in this State.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 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.

1959		1978	1997
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	YEAR	ACT	CHARACTER
01	1959	c. 1259, s. 1	ENACTED
02	1959	1989 (Reg. Sess., 1990), c. 945, s. 9	AMENDED
03	1997	S.L. 1997-109, s. 2	AMENDED

APPARATUS III

Citation

FULL SECTION
N.C. Gen. Stat. § 105-163.4 (1997).

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

(1959, c. 1259, s. 1; 1989 (Reg. Sess., 1990), c. 945, s. 9; 1997-109, s. 2.)

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