CHAPTER 105

ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.7.

Statement to employees; information to Secretary.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.13A(d) — tenth act in the lineage	21 September 2026, 03:11 UTC	7e07e168e1d6b64c2ec32922 - 9f458c8081faa287cf58e6dc - a5b2c0c223e57ed4

§ 105-163.7(a)

Report to Employee. - Every employer required to deduct and withhold from an employee's wages under G.S. 105-163.2 shall furnish to the employee in respect to the remuneration paid by the employer to such employee during the calendar year, on or before January 31 of the succeeding year, or, if the employment is terminated before the close of the calendar year, within 30 days after the date on which the last payment of remuneration is made, duplicate copies of a written statement showing the following:

(1) The employer's name, address, and taxpayer identification number.

(2) The employee's name, address, and social security number.

(3) The total amount of wages or remuneration made.

(4) The total amount deducted and withheld under G.S. 105-163.2.

§ 105-163.7(b)

Informational Return to Secretary. - Every employer shall annually file an informational return with the Secretary that contains the information given on each of the employer's written statements to an employee. The Secretary may require additional information to be included on the informational return, provided the Secretary has given a minimum of 90 days' notice of the additional information required. The informational return must be filed in an electronic format as prescribed by the Secretary and is due on or before January 31 of the succeeding year or, if the employer terminates its business before the close of the calendar year, on or before the last day of the month following the end of the calendar quarter in which the employer terminates its business, but no later than January 31 of the succeeding year.

The informational return required by this subsection is in lieu of the report required by G.S. 105-154.

An employer that is not doing business in this State because it is a nonresident business performing disaster-related work during a disaster response period at the request of a critical infrastructure company is not required to file an information return with the Secretary. However, the employer must furnish to an employee, upon request, any information necessary for that person to properly file a State income tax return. The definitions and provisions in G.S. 166A-19.70A apply to this paragraph.

§ 105-163.7(c)

Repealed by Session Laws 2002-72, s. 16, effective August 12, 2002.

§ 105-163.7(d)

Deduction Disallowance. - The Secretary may request a person who fails to timely file statements of payment to another person with respect to wages, dividends, rents, or interest paid to that person to file the statements by a certain date. If the payer fails to file the statements by that date, and, in addition to any applicable penalty under G.S. 105-236, the amounts claimed on the payer's income tax return as deductions for salaries and wages or rents or interest shall be disallowed to the extent that the payer failed to comply with the Secretary's request with respect to the statements.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
10 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	1959	c. 1259, s. 1	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1973	1989 (Reg. Sess., 1990), c. 945, s. 11	AMENDED
04	1973	1993 (Reg. Sess., 1994), c. 679, s. 8.3	AMENDED
05	1997	S.L. 1997-109, s. 2	AMENDED
06	2002	S.L. 2002-72, s. 16	AMENDED

07	2015	S.L. 2015-259, s. 7.1(a)	AMENDED
08	2018	S.L. 2018-5, s. 38.10(n)	AMENDED
09	2019	S.L. 2019-187, s. 1(n)	AMENDED
10	2021	S.L. 2021-180, s. 42.13A(d)	AMENDED

APPARATUS II
4 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. 105-163.2	(a)	*"withhold from an employee's wages under"*
G.S. 105-154	(b)	*"lieu of the report required by"*
G.S. 166A-19.70A	(b)	*"return. The definitions and provisions in"*
G.S. 105-236	(d)	*"addition to any applicable penalty under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.7 (2021).

PINPOINT

N.C. Gen. Stat. § 105-163.7(a) (2021).

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; 1973, c. 476, s. 193; 1989 (Reg. Sess., 1990), c. 945, s. 11; 1993 (Reg. Sess., 1994), c. 679, s. 8.3; 1997-109, s. 2; 2002-72, s. 16; 2015-259, s. 7.1(a); 2018-5, s. 38.10(n); 2019-187, s. 1(n); 2021-180, s. 42.13A(d).)

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