

CHAPTER 8 - INTANGIBLES TAX DIVISION

SECTION .0100 - ORGANIZATION OF DIVISION

- 17 NCAC 08 .0101 LOCATION**
- 17 NCAC 08 .0102 GENERAL PURPOSES**
- 17 NCAC 08 .0103 DIVISIONAL ORGANIZATION**

History Note: Authority G.S. 105-198 to 105-217; 143B-10; 143B-221;
 Eff. February 1, 1976;
 Amended Eff. July 1, 1977;
 Repealed Eff. September 1, 1993.

SECTION .0200 - MONEY ON DEPOSIT IN BANKS

- 17 NCAC 08 .0201 TAX RATE**
- 17 NCAC 08 .0202 TAX BASE**

History Note: Authority G.S. 105-199; 105-211; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 25, 1979; October 15, 1978; July 1, 1977;
 Repealed Eff. August 31, 1981.

- 17 NCAC 08 .0203 PAYMENT OF TAX**

History Note: Authority G.S. 105-199; 105-262;
 Eff. February 1, 1976;
 Amended Eff. March 1, 1982; October 25, 1979; October 15, 1978;
 Repealed Eff. December 1, 1985.

- 17 NCAC 08 .0204 SPECIAL EXCLUSION NOT APPLICABLE**

History Note: Authority G.S. 105-199; 105-214; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1980;
 Repealed Eff. August 31, 1981.

- 17 NCAC 08 .0205 DETERMINING AVERAGE BALANCE**
- 17 NCAC 08 .0206 EXAMPLES OF TAXABLE DEPOSITS**

History Note: Authority G.S. 105-199; 105-262;
 Eff. February 1, 1976;
 Amended Eff. December 1, 1983; August 1, 1982; March 1, 1982; October 30, 1980;
 Repealed Eff. December 1, 1985.

- 17 NCAC 08 .0207 DEPOSITS EXEMPT FROM TAXATION**
- 17 NCAC 08 .0208 DEPOSITS WITH SAVINGS AND LOAN ASSOCIATIONS**

History Note: Authority G.S. 105-199; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1980; October 25, 1979; October 15, 1978; September 30, 1977;
 Repealed Eff. August 31, 1981.

- 17 NCAC 08 .0209 CLERKS OF COURT**
- 17 NCAC 08 .0210 REQUIREMENTS OF NORTH CAROLINA DEPOSITORIES**

17 NCAC 08 .0211 TAXABLE SITUS OF DEPOSITS OF CORPORATIONS

History Note: Authority G.S. 105-199; 105-206; 105-212; 105-262;
Eff. February 1, 1976;
Amended Eff. March 1, 1982; August 31, 1981; October 25, 1979; October 15, 1978;
Repealed Eff. December 1, 1985.

17 NCAC 08 .0212 MONEY MARKET FUNDS

History Note: Authority G.S. 105-199; 105-203; 105-262;
Eff. March 1, 1982;
Repealed Eff. December 1, 1985.

17 NCAC 08 .0213 EXEMPTIONS

History Note: Authority G.S. 105-199; 105-262;
Eff. December 1, 1983;
Repealed Eff. December 1, 1985.

SECTION .0300 - MONEY ON HAND

17 NCAC 08 .0301 TAX RATE

17 NCAC 08 .0302 TAX BASE

History Note: Authority G.S. 105-200; 105-262;
Eff. February 1, 1976;
Amended Eff. October 25, 1979;
Repealed Eff. August 31, 1981.

17 NCAC 08 .0303 MONEY ON HAND SUBJECT TO TAXATION

17 NCAC 08 .0304 TAXATION OF BANKS AND SAVINGS AND LOANS

17 NCAC 08 .0305 TAXABLE SITUS OF MONEY OF CORPORATIONS

History Note: Authority G.S. 105-200; 105-206; 105-262;
Eff. February 1, 1976;
Amended Eff. May 1, 1984; March 1, 1982; August 31, 1981; October 25, 1979;
Repealed Eff. December 1, 1985.

17 NCAC 08 .0306 EXEMPTIONS

History Note: Authority G.S. 105-200; 105-262;
Eff. October 25, 1979;
Repealed Eff. December 1, 1985.

SECTION .0400 - ACCOUNTS RECEIVABLE

17 NCAC 08 .0401 TAX RATE

17 NCAC 08 .0402 TAX BASE

History Note: Authority G.S. 105-201; 105-262;
Eff. February 1, 1976;
Repealed Eff. August 31, 1981.

17 NCAC 08 .0403 ACCOUNTS RECEIVABLE SUBJECT TO TAXATION

17 NCAC 08 .0404 DEDUCTIBLE ACCOUNTS PAYABLE

17 NCAC 08 .0405 ACCOUNTS NOT DEDUCTIBLE
17 NCAC 08 .0406 SCHEDULE A: CORPORATIONS AND OTHER BUSINESSES
17 NCAC 08 .0407 TAXABLE SITUS OF ACCOUNTS RECEIVABLE OF CORPORATIONS

History Note: Authority G.S. 105-201; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; October 1, 1991; February 1, 1991; August 1, 1986;
 Repealed Eff. November 1, 1995.

SECTION .0500 - NOTES: BONDS AND OTHER EVIDENCES OF DEBT

17 NCAC 08 .0501 TAX RATE
17 NCAC 08 .0502 TAX BASE

History Note: Authority G.S. 105-202; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 15, 1978;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .0503 ACTUAL VALUE
17 NCAC 08 .0504 NOTES: BONDS: ETC. SUBJECT TO TAXATION

History Note: Authority G.S. 105-202; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; November 1, 1991; February 1, 1991; August 1, 1986;
 Repealed Eff. November 1, 1995.

17 NCAC 08 .0505 EXEMPTIONS

History Note: Authority G.S. 105-202; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1980; October 15, 1978;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .0506 DEDUCTIONS FOR LIKE EVIDENCES OF DEBT OWED

History Note: Authority G.S. 105-202; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; October 1, 1991; October 25, 1979; October 15, 1978;
 Repealed Eff. November 1, 1995.

17 NCAC 08 .0507 DEBTS NOT DEDUCTIBLE

History Note: Authority G.S. 105-202; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 30, 1980; July 1, 1977;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .0508 SCHEDULE A: CORPORATIONS AND OTHER BUSINESSES
17 NCAC 08 .0509 TAXABLE SITUS OF NOTES: BONDS: ETC. OF CORPORATIONS

History Note: Authority G.S. 105-202; 105-206; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; December 1, 1985; October 23, 1977;
 Repealed Eff. November 1, 1995.

17 NCAC 08 .1505 DOMESTIC TRUSTS FOR NONRESIDENTS OR EXEMPT ORGANIZATIONS

History Note: *Authority G.S. 105-212; 105-262;*
Eff. February 1, 1976;
Amended Eff. October 1, 1993; August 1, 1986; November 1, 1984;
Repealed Eff. November 1, 1995.

17 NCAC 08 .1506 CREDIT UNIONS
17 NCAC 08 .1507 SAVINGS AND LOAN ASSOCIATIONS
17 NCAC 08 .1508 INSURANCE COMPANIES
17 NCAC 08 .1509 EXEMPT INVESTMENT COMPANIES AND REAL ESTATE TRUSTS

History Note: *Authority G.S. 105-212; 105-262;*
Eff. February 1, 1976;
Amended Eff. October 25, 1979; October 15, 1978; September 30, 1977;
Repealed Eff. August 31, 1981.

17 NCAC 08 .1510 INDIVIDUAL RETIREMENT ARRANGEMENTS (IRA)

History Note: *Authority G.S. 105-212; 105-262;*
Eff. September 30, 1977;
Repealed Eff. August 31, 1981.

17 NCAC 08 .1511 CHEROKEE INDIANS

History Note: *Authority U. S. Constitution, Art. I, Sec.8(3); Art. VI(2);*
Eff. March 1, 1982;
Repealed Eff. November 1, 1995.

SECTION .1600 - ALLOCATION OF TAX TO NORTH CAROLINA COUNTIES

17 NCAC 08 .1601 IN GENERAL
17 NCAC 08 .1602 ALLOCATION BY BUSINESSES TO MORE THAN ONE COUNTY
17 NCAC 08 .1603 ALLOCATION BY OTHER TAXPAYERS TO MORE THAN ONE COUNTY
17 NCAC 08 .1604 SCHEDULE B: ALLOCATION OF INTANGIBLE PERSONAL PROPERTY TAX

History Note: *Authority G.S. 105-213; 105-262;*
Eff. February 1, 1976;
Amended Eff. October 1, 1993; December 1, 1985;
Repealed Eff. November 1, 1995.

SECTION .1700 - DISTRIBUTION OF INTANGIBLES TAX

17 NCAC 08 .1701 BASIS OF DISTRIBUTION
17 NCAC 08 .1702 DUTIES OF MUNICIPAL AND COUNTY OFFICIALS
17 NCAC 08 .1703 DISPOSITION OF INTANGIBLES TAX

History Note: *Authority G.S. 105-213; 105-262;*
Eff. February 1, 1976;
Repealed Eff. August 31, 1981.

SECTION .1800 - SPECIAL EXCLUSION FROM FILING RETURNS

