

17 NCAC 04B .2903 INSTALLMENT PAPER DEALER QUARTERLY RETURN

- (a) "Installment paper dealer" means a person required to file a return pursuant to G.S. 105-83.
- (b) Installment paper dealers shall file their quarterly return using Form B-203.
- (c) Form B-203 requires the following:
 - (1) the reporting period for the return;
 - (2) information required by 17 NCAC 01C .0322(b);
 - (3) the installment paper dealer's legal name and mailing address;
 - (4) the trade name or doing-business-as name, if applicable;
 - (5) if the installment paper dealer elects to designate a contact person, the identity of a contact person, including his or her legal name, phone number, and fax number;
 - (6) a designation of whether the form is an amended form;
 - (7) the total face value of installment paper acquired during the reporting period;
 - (8) the tax due on the face value of installment paper acquired during the reporting period;
 - (9) the penalty and interest due, if any, in accordance with G.S. 105-236 and G.S. 105-241.21;
 - (10) the total payment due;
 - (11) for the person authorized to legally bind the installment paper dealer, his or her:
 - (A) signature;
 - (B) job title;
 - (C) date of signature; and
 - (D) affirmation that the return is accurate and complete;
 - (12) the location where the installment paper is held; and
 - (13) the face value of installment paper acquired delineated by location.
- (d) The installment dealer shall file a return even if the installment paper dealer did not acquire obligations described in G.S. 105-83(a) during the reporting period.

*History Note: Authority G.S. 105-83; 105-262;
Eff. February 1, 1976;
Amended Eff. July 1, 2000; October 30, 1981; June 11, 1977;
Readopted Eff. January 1, 2021.*