

**17 NCAC 05C .0103 CORPORATIONS OPERATING IN INTERSTATE COMMERCE**

The fact that a foreign corporation's activities or operations in North Carolina are a part of its over-all interstate business does not exempt the corporation from income tax liability. A corporation doing business in North Carolina in any of the capacities outlined in Rule .0102 ("Doing Business" Defined) is subject to income tax even if its only operations in this state are a part of its interstate business. A foreign corporation not domesticated in North Carolina whose only activity in this state is the solicitation of sales of tangible personal property by either resident or nonresident salesmen is not required to file income tax returns. However, if such a corporation maintains an office or other place of business in North Carolina, or if it owns business property in this state, it is subject to the tax.

*History Note: Authority G.S. 105-130.3; 105-262;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1995; January 1, 1994;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*