

## SECTION .2100 - DISSOLUTIONS AND WITHDRAWALS

### 17 NCAC 05C .2101 REQUIREMENTS WHEN CORPORATION ENDS

A domestic corporation that is dissolved, whether voluntarily, administratively, or judicially, or a foreign corporation that withdraws from the State or has its certificate of authority revoked must file all tax reports and returns due and pay all taxes due. The final return of a corporation that has been dissolved, has withdrawn, or has had its certificate of authority revoked must include in income any unrealized or unreported profit from installment sales.

*History Note:* Authority G.S. 55-14-01; 55-14-20; 55-14-30; 55-15-20; 55-15-30; 105-130.16; 105-262.  
Eff. February 1, 1976;  
Amended Eff. July 1, 1999; April 1, 1997; January 1, 1995; January 1, 1994; November 1, 1991;  
April 1, 1991;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017.