

SECTION .0200 - REPORTING AND PAYING TAX WITHHELD

17 NCAC 06C .0201 NEW WITHHOLDING AGENTS

North Carolina does not use a deposit system for income tax withheld. Each new withholding agent who is required to withhold North Carolina income tax must complete and file with the Department an application for a withholding identification number, Form NC-BR, Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery, Equipment, and Manufacturing Fuel Tax, which can be obtained from any office of the Department or on the Department's website at www.dorncc.com. A withholding identification number will be assigned. The number must be used on all reports and correspondence concerning withholding.

History Note: Authority G.S. 105-262;
Eff. February 1, 1976;
Amended Eff. September 1, 2008; April 1, 2001; August 1, 1998; June 1, 1993; June 1, 1990;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015.