

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 Repealed Eff.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 Repealed Eff.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 Repealed Eff.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 Repealed Eff.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

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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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.

SECTION .0600 - SHARES OF STOCK

17 NCAC 08 .0601 TAX RATE
17 NCAC 08 .0602 TAX BASE

History Note: Authority G.S. 105-203; 105-262;
Eff. February 1, 1976;
Repealed Eff. August 31, 1981.

17 NCAC 08 .0603 FAIR MARKET VALUE

17 NCAC 08 .0604	SHARES AND UNITS SUBJECT TO TAXATION
17 NCAC 08 .0605	EXEMPTIONS
17 NCAC 08 .0606	TAXABLE PERCENTAGES
17 NCAC 08 .0607	ALLOWABLE INDEBTEDNESS
17 NCAC 08 .0608	TAXABLE SITUS OF STOCK OWNED BY CORPORATIONS
17 NCAC 08 .0609	SHORT SALES
17 NCAC 08 .0610	BLOCKAGE RULE

History Note: Authority G.S. 105-201; 105-203; 105-206; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; February 1, 1991; December 1, 1985; December 1, 1983;
 Repealed Eff. November 1, 1995.

SECTION .0700 - BENEFICIAL OR EQUITABLE INTEREST IN FOREIGN TRUSTS

17 NCAC 08 .0701	TAX RATE
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History Note: Authority G.S. 105-204; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .0702	TAX BASE
17 NCAC 08 .0703	DETERMINATION OF BENEFICIAL OR EQUITABLE INTEREST
17 NCAC 08 .0704	EXEMPTIONS
17 NCAC 08 .0705	SCHEDULE C: FOR COMPUTING VALUE OF BENEFICIAL INTEREST
17 NCAC 08 .0706	TABLES FOR COMPUTING BENEFICIAL INTEREST

History Note: Authority G.S. 105-204; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; February 1, 1988; March 1, 1982; August 31, 1981;
 Repealed Eff. November 1, 1995.

SECTION .0800 - FUNDS ON DEPOSIT WITH INSURANCE COMPANIES

17 NCAC 08 .0801	TAX RATE
17 NCAC 08 .0802	TAX BASE
17 NCAC 08 .0803	PAYMENT OF TAX
17 NCAC 08 .0804	EXEMPTIONS

History Note: Authority G.S. 105-205; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 25, 1979;
 Repealed Eff. August 31, 1981.

SECTION .0900 - REQUIREMENTS FOR FILING INTANGIBLES TAX RETURNS

17 NCAC 08 .0901 NORTH CAROLINA RESIDENTS
17 NCAC 08 .0902 NONRESIDENTS

History Note: Authority G.S. 105-206; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; March 1, 1982; August 31, 1981; October 30, 1980;
 Repealed Eff. November 1, 1995.

17 NCAC 08 .0903 TRUSTS WITH MORE THAN ONE TRUSTEE

History Note: Authority G.S. 105-206; 105-262;
 Eff. October 25, 1979;
 Amended Eff. October 1, 1993;
 Repealed Eff. November 1, 1995.

17 NCAC 08 .0904 COMMON TRUST FUNDS OF NORTH CAROLINA BANKS

History Note: Authority G.S. 105-206; 105-262;
 Eff. November 28, 1980;
 Amended Eff. October 1, 1993; December 1, 1985;
 Repealed Eff. November 1, 1995.

SECTION .1000 - VALUATION DATES

17 NCAC 08 .1001 IN GENERAL

History Note: Authority G.S. 105-199 to 105-205; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .1002 NEWLY CREATED BUSINESSES: ESTATES: ETC.
17 NCAC 08 .1003 LIQUIDATED BUSINESSES: CLOSED ESTATES: ETC.

History Note: Authority G.S. 105-199 to 105-205; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1993; February 1, 1988; December 1, 1985;
 Repealed Eff. November 1, 1995.

SECTION .1100 - DUE DATE OF RETURNS: EXTENSIONS: PAYMENT OF TAX

17 NCAC 08 .1101 DUE DATE OF RETURNS

History Note: Authority G.S. 105-206; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. August 31, 1981.

17 NCAC 08 .1102 EXTENSION OF TIME FOR FILING RETURNS
17 NCAC 08 .1103 PAYMENT OF TAX

History Note: *Authority G.S. 105-206; 105-262; 105-263;*
Eff. February 1, 1976;
Amended Eff. October 1, 1993; August 31, 1981;
Repealed Eff. November 1, 1995.

SECTION .1200 - FORMS FOR FILING RETURNS AND REPORTS

17 NCAC 08 .1201 INTANGIBLES TAX RETURN: FORM H-801

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

17 NCAC 08 .1202 ANNUAL REPORT OF MONEY ON DEPOSIT: FORM H-803
17 NCAC 08 .1203 ANNUAL INSURANCE REPORT: FORM H-804

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

SECTION .1300 - INFORMATION FROM THE SOURCE

17 NCAC 08 .1301 INFORMATION AT THE SOURCE RETURNS: FORM H-809
17 NCAC 08 .1302 REQUIREMENTS OF INVESTMENT BROKERS

History Note: *Authority G.S. 105-209; 105-251; 105-262;*
Eff. February 1, 1976;
Amended Eff. October 1, 1993; July 1, 1977;
Repealed Eff. November 1, 1995.

SECTION .1400 - CONVERSION OF INTANGIBLE PROPERTY AND DISALLOWANCE OF INDEBTEDNESS

17 NCAC 08 .1401 CONVERSION TO EVADE TAXATION
17 NCAC 08 .1402 INDEBTEDNESS FOR PURPOSE OF REDUCING TAX DUE

History Note: *Authority G.S. 105-211; 105-262;*
Eff. February 1, 1976;
Repealed Eff. August 31, 1981.

SECTION .1500 - EXEMPTIONS

17 NCAC 08 .1501 CHARITABLE: ETC. ORGANIZATIONS AND TRUSTS

History Note: Authority G.S. 105-212; 105-262;
Eff. February 1, 1976;
Amended Eff. October 1, 1993; November 1, 1984; August 31, 1981; October 25, 1979;
Repealed Eff. November 1, 1995.

17 NCAC 08 .1502 PENSION: PROFIT-SHARING: STOCK BONUS OR ANNUITY TRUSTS 17 NCAC 08 .1503 TRUSTS CREATED UNDER THE KEOGH ACT 17 NCAC 08 .1504 TRUSTS FOR MAINTENANCE AND CARE OF PLACES OF BURIAL

History Note: Authority G.S. 105-212; 105-262;
Eff. February 1, 1976;
Repealed Eff. August 31, 1981.

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

- 17 NCAC 08 .1801 IN GENERAL**
- 17 NCAC 08 .1802 JOINTLY OWNED PROPERTY**

History Note: *Authority G.S. 105-214; 105-262;
Eff. February 1, 1976;
Amended Eff. February 1, 1988; December 1, 1985; August 31, 1981; October 30, 1980;
Repealed Eff. November 1, 1995.*