

§ 105-130.16. Returns.

(a) Every corporation doing business in this State must file with the Secretary an income tax return showing specifically the items of gross income and the deductions allowed by this Part and any other facts the Secretary requires to make any computation required by this Part. The return of a corporation must be signed by its president, vice-president, treasurer, or chief financial officer. The officer signing the return must furnish an affirmation verifying the return. The affirmation must be in the form required by the Secretary.

(b), (c) Repealed by Session Laws 2011-390, s. 4, as amended by Session Laws 2011-411, s. 8(b), effective for taxable years beginning on or after January 1, 2012. (1939, c. 158, s. 326; 1941, c. 50, s. 5; 1943, c. 400, s. 4; 1945, c. 708, s. 4; 1951, c. 643, s. 4; 1957, c. 1340, s. 4; 1967, c. 1110, s. 3; 1973, c. 476, s. 193; 1998-98, s. 69; 1999-337, s. 22; 2008-134, s. 4(a); 2009-445, s. 6; 2011-390, s. 4; 2011-411, s. 8(b).)