

GENERAL ASSEMBLY OF NORTH CAROLINA

SESSION 1989

S

2

SENATE BILL 1455
Finance Committee Substitute Adopted 6/20/90

Short Title: Tax Payment Due April 15.

(Public)

Sponsors:

Referred to:

June 4, 1990

A BILL TO BE ENTITLED

AN ACT TO PROVIDE THAT AN EXTENSION OF TIME FOR FILING AN INCOME OR FRANCHISE TAX RETURN IS NOT AN EXTENSION OF TIME FOR PAYING THE TAX.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-129 reads as rewritten:

"§ 105-129. Extension of time for filing returns.

(a) The return required by this Article ~~or schedule~~ shall be due on or before the dates specified unless ~~written application for extension of time in which to file, containing reasons therefor, is made to the~~ Secretary of Revenue grants an extension on or before the due date of ~~such~~ the return. The Secretary of Revenue for good cause may extend the time for filing any return under this ~~Article or schedule, provided interest at the rate established pursuant to G.S. 105-241.1(i) is paid upon the total amount of tax due.~~ Article. A taxpayer requesting an extension of time for filing shall, on or before the date the return is due, submit an application for an extension of time for filing on a form prescribed by the Secretary and pay the full amount of the tax anticipated to be due."

Sec. 2. G.S. 105-130.17(d) reads as rewritten:

"(d) In case of sickness, absence, or other disability or whenever in his judgment good cause exists, the Secretary may allow further time for filing returns. A taxpayer requesting an extension of time for filing shall, on or before the date the return is due, submit an application for an extension of time for filing on a form prescribed by the Secretary and pay the full amount of the tax anticipated to be due."

Sec. 3. G.S. 105-130.19(a) reads as rewritten:

1 "(a) Except as provided in Article 4C of this Chapter, the full amount of the tax
2 payable as shown on the face of the return shall be paid to the Secretary of Revenue at
3 the office where the return is filed and within the time fixed by law for filing the return.
4 An extension of time granted for filing the return under G.S. 105-130.17(d) is not an
5 extension of time for payment of the full amount of the tax payable."

6 Sec. 4. G.S. 105-155 reads as rewritten:

7 **"§ 105-155. Time and place of filing returns.**

8 (a) Returns shall be in ~~such forms as the Secretary may from time to time prescribe,~~
9 the forms prescribed by the Secretary and shall be filed with the Secretary at ~~his~~ the
10 Secretary's main office or at any branch office. The return of every taxpayer reporting
11 on a calendar year basis shall be filed on or before the fifteenth day of April in each
12 year, and the return of every taxpayer reporting on a fiscal year basis shall be filed on or
13 before the fifteenth day of the fourth month following the close of the fiscal year. ~~In~~
14 ~~case of sickness, absence, or other disability or whenever in his judgment good cause exists, the~~

15 (b) The Secretary may may, for good cause, allow further time for filing returns.
16 A taxpayer requesting an extension of time for filing shall, on or before the date the
17 return is due, submit an application for an extension of time for filing on a form
18 prescribed by the Secretary and pay the full amount of the tax anticipated to be due.

19 (c) There shall be annexed to the return the affirmation of the taxpayer making
20 the return in the following form: 'Under penalties prescribed by law, I hereby affirm
21 that to the best of my knowledge and belief this return, including any accompanying
22 schedules and statements, is true and complete. (If prepared by a person other than the
23 taxpayer, that the preparer's affirmation is based on all information of which the
24 preparer has any knowledge.)' The Secretary shall prepare blank forms for the returns,
25 distribute them throughout the State, and furnish them upon application; but failure to
26 receive or secure the form shall not relieve any taxpayer from the obligation of filing a
27 return required by this Division."

28 Sec. 5. G.S. 105-157 reads as rewritten:

29 **"§ 105-157. Time and place of payment of tax.**

30 (a) Except as otherwise provided in this section and in Article 4A of this Chapter,
31 the full amount of the tax payable as shown on the face of the return shall be paid to the
32 Secretary at the office where the return is filed at the time fixed by law for filing the
33 return. An extension of time granted for filing the return under G.S. 105-155 is not an
34 extension of time for payment of the full amount of the tax payable. If the amount
35 shown to be due is less than one dollar (\$1.00), no payment need be made.

36 (b) The tax may be paid with uncertified check during such time and under such
37 regulations as the Secretary may prescribe; but if a check so received is not paid by the
38 bank on which it is drawn, the taxpayer by whom the check was tendered shall remain
39 liable for the payment of the tax and for all legal penalties the same as if the check had
40 not been tendered."

41 Sec. 6. G.S. 105-160.6 reads as rewritten:

42 **"§ 105-160.6. Time and place of filing returns.**

43 Returns required under the provisions of G.S. 105-160.5 shall be in such form as the
44 Secretary may prescribe, and shall be filed with the Secretary at the Secretary's main

1 office or at any branch office which the Secretary may establish. The return of every
2 fiduciary reporting on a calendar-year basis shall be filed on or before the 15th day of
3 April in each year, and the return of every fiduciary reporting on a fiscal year basis shall
4 be filed on or before the 15th day of the fourth month following the close of the fiscal
5 year. ~~In the case of sickness, absence, or other disability or whenever in his judgment good~~
6 ~~cause exists, the~~ The Secretary may for good cause allow further time for filing a return.
7 A person requesting an extension of time for filing shall, on or before the date the return
8 is due, submit an application for an extension of time for filing on a form prescribed by
9 the Secretary and pay the full amount of the tax anticipated to be due."

10 Sec. 7. G.S. 105-160.7(a) reads as rewritten:

11 "(a) The full amount of the tax payable as shown on the face of the return shall be
12 paid to the Secretary at the office where the return is filed at the time fixed by law for
13 filing the return. However, if the amount shown to be due after all credits is less than
14 one dollar (\$1.00), no payment need be made. An extension of time granted for filing
15 the return under G.S. 105-160.6 is not an extension of time for payment of the full
16 amount of the tax payable."

17 Sec. 8. G.S. 105-263 reads as rewritten:

18 **"§ 105-263. Time for filing reports extended.**

19 The Secretary of Revenue, ~~when he deems the same necessary or advisable, may~~
20 Revenue may, in his discretion, extend to any person, firm, or corporation or public utility
21 corporation, or public utility a further specified time within which to file any report
22 required by law to be filed with the Secretary of Revenue, Revenue. in which event the
23 attaching or taking effect of any penalty for failure to file such report or to pay any tax or fee
24 shall be extended or postponed accordingly. An extension of time for filing a report
25 granted under G.S. 105-129, 105-130.17, 105-155, or 105-160.6 is not an extension of
26 time for payment of the full amount of the tax payable or for the attachment of any
27 penalty for failure to pay the tax. Any other extension of time for filing a report is also
28 an extension of time for attachment of any penalty for failure to file a report or to pay
29 any tax or fee. Interest, at the rate established pursuant to G.S. 105-241.1(i), from the
30 time the report or return was originally required to be filed to the time of payment shall
31 be added to and paid with any tax that might be due on returns so extended."

32 Sec. 9. This act is effective upon ratification and applies to taxable years
33 ending on or after the date of ratification.