

#### **D. Mutual Burial Associations (G.S. 105-121.1)**

##### **1. Basis for Taxation**

All domestic mutual burial associations are subject to an annual franchise or privilege tax ranging from fifteen dollars (\$15) to fifty dollars (\$50). The amount of tax is based on the number of members.

##### **2. Due Date of the Tax**

The tax is due on or before April 1 of each year.

##### **3. Association Billed For the Tax**

There is no form to be completed by the association for the computation of this tax; rather it is billed to the association by the Department of Revenue.