

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.