

From: Elliott Davis Decosimo <elliottdavis@elliottdavis.com>
Sent: Monday, August 15, 2016 2:04 PM
To: Haley, Nikki
Subject: Tax Alert: NC Corporate Tax Rate Reduction for 2017 Tax Year

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NC CORPORATE INCOME TAX RATE REDUCTION AND RULE ADOPTION FOR MARKET-BASED SOURCING NOTICES ISSUED

The NC Department of Revenue issued an important notice confirming that tax collections for fiscal year 2015-2016 was exceeded and the corporate income tax rate will be reduced from 4 percent to 3 percent for tax years beginning on or after January 1, 2017. This rate decrease must be considered in determining the amount of deferred tax assets/liabilities. [Read more](#)

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