CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-153.3.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2024-28, s. 1.2(a) — nineteenth act in the lineage	21 September 2026, 04:49 UTC	c4cae23605ff174b90b3dcbb - 8128ee6f4e47cda1a9ae681c - 8894e743cd6185e1

The following definitions apply in this Part:

Adjusted gross income. - Defined in section 62 of the Code.

Code. - Defined in G.S. 105-228.90.

Department. - The Department of Revenue.

Educational institution. - An educational institution that normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on.

Fiscal year. - Defined in section 441(e) of the Code.

Gross income. - Defined in section 61 of the Code.

Guaranteed payments. - Defined in section 707(c) of the Code.

Head of household. - Defined in section 2(b) of the Code.

(Effective for taxable years beginning on or after January 1, 2023.) Income attributable to the State. - Either of the following:

a.With respect to a partnership, all items of income, loss, deduction, or credit of the partnership apportioned and allocated to this State pursuant to G.S. 105-130.4.

b.With respect to an S Corporation, as defined in G.S. 105-131(b)(4).

(Effective for taxable years beginning on or after January 1, 2023.) Income not attributable to the State. - Either of the following:

a.With respect to a partnership, all items of income, loss, deduction, or credit of the partnership other than income attributable to the State.

b.With respect to an S Corporation, as defined in G.S. 105-131(b)(5).

Individual. - A human being.

Limited liability company. - Either a domestic limited liability company organized under Chapter 57D of the General Statutes or a foreign limited liability company authorized by that Chapter to transact business in this State that is classified for federal income tax purposes as a partnership. As applied to a limited liability company that is a partnership under this Part, the term "partner" means a member of the limited liability company.

Married individual. - An individual who is married and is considered married as provided in section 7703 of the Code.

Nonresident individual. - An individual who is not a resident of this State.

North Carolina taxable income. - Defined in G.S. 105-153.4.

Partnership. - A domestic partnership, a foreign partnership, or a limited liability company.

Person. - Defined in G.S. 105-228.90.

Resident. - An individual who is domiciled in this State at any time during the taxable year or who resides in this State during the taxable year for other than a temporary or transitory purpose. In the absence of convincing proof to the contrary, an individual who is present within the State for more than 183 days during the taxable year is presumed to be a resident, but the absence of an individual from the State for more than 183 days raises no presumption that the individual is not a resident. A resident who removes from the State during a taxable year is considered a resident until he has both established a definite domicile elsewhere and abandoned any domicile in this State. The fact of marriage does not raise any presumption as to domicile or residence.

S Corporation. - Defined in G.S. 105-131(b).

Secretary. - The Secretary of Revenue.

Surviving spouse. - Defined in section 2(a) of the Code.

Taxable year. - Defined in section 441(b) of the Code.

(Effective for taxable years beginning on or after January 1, 2022) Taxed partnership. - A partnership for which a valid election under G.S. 105-154.1 is in effect.

(Effective for taxable years beginning on or after January 1, 2022) Taxed pass-through entity. - A taxed S Corporation or a taxed partnership.

(Effective for taxable years beginning on or after January 1, 2022) Taxed S Corporation. - Defined in G.S. 105-131(b).

Taxpayer. - An individual subject to the tax imposed by this Part.

This State. - The State of North Carolina.

END OF SECTION TEXT

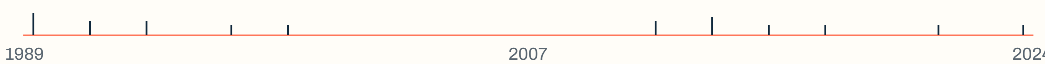
APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

19 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

№	YEAR	ACT	CHARACTER
01	1989	c. 728, s. 1.4	ENACTED
02	1989	c. 792, s. 1.2	AMENDED
03	1989	1989 (Reg. Sess., 1990), c. 814, s. 15	AMENDED
04	1989	c. 981, s. 5	AMENDED
05	1991	c. 689, s. 252	AMENDED
06	1991	1991 (Reg. Sess., 1992), c. 922, s. 6	AMENDED
07	1993	c. 12, s. 7	AMENDED
08	1993	c. 354, s. 13	AMENDED
09	1996	2nd Ex. Sess., c. 13, s. 8.2	AMENDED
10	1998	S.L. 1998-98, ss. 9, 69	AMENDED
11	2011	S.L. 2011-145, s. 31A.1(a)	AMENDED
12	2011	S.L. 2011-330, s. 12(a)	AMENDED
13	2013	S.L. 2013-157, s. 28	AMENDED
14	2013	S.L. 2013-316, s. 1.1(a), (c)	AMENDED
15	2013	S.L. 2013-414, s. 58(c)	AMENDED
16	2015	S.L. 2015-6, s. 2.20(a)	AMENDED
17	2017	S.L. 2017-204, s. 1.9(a), (b)	AMENDED

18	2021	S.L. 2021-180, s. 42.5(f)	AMENDED
19	2024	S.L. 2024-28, s. 1.2(a)	AMENDED

APPARATUS II
7 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-228.90	(null)(2)	*"Code. - Defined in"*
G.S. 105-130.4		*"allocated to this State pursuant to"*
G.S. 105-131(b)(4)		*"an S Corporation, as defined in"*
G.S. 105-131(b)(5)		*"an S Corporation, as defined in"*
G.S. 105-153.4	(null)(12)	*"Carolina taxable income. - Defined in"*
G.S. 105-131(b)	(null)(16)	*"S Corporation. - Defined in"*
G.S. 105-154.1	(null)(18a)	*"for which a valid election under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-153.3 (2024).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

COLOPHON

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 728, s. 1.4; c. 792, s. 1.2; 1989 (Reg. Sess., 1990), c. 814, s. 15; c. 981, s. 5; 1991, c. 689, s. 252; 1991 (Reg. Sess., 1992), c. 922, s. 6; 1993, c. 12, s. 7; c. 354, s. 13; 1996, 2nd Ex. Sess., c. 13, s. 8.2; 1998-98, ss. 9, 69; 2011-145, s. 31A.1(a); 2011-330, s. 12(a); 2013-157, s. 28; 2013-316, s. 1.1(a), (c); 2013-414, s. 58(c); 2015-6, s. 2.20(a); 2017-204, s. 1.9(a), (b); 2021-180, s. 42.5(f); 2024-28, s. 1.2(a).)

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