



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-153.4.

North Carolina taxable income defined.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-12, s. 1.3 — eleventh act in the lineage	RETRIEVED 21 September 2026, 04:49 UTC	SOURCE FINGERPRINT 5c348ada49656ce3626c4b7f - a2abacad9ebf7d1dd97db905 - 9e6a72fd0d889ac5
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- § 105-153.4(a)

Residents. - For an individual who is a resident of this State, the term "North Carolina taxable income" means the taxpayer's adjusted gross income as modified in G.S. 105-153.5 and G.S. 105-153.6.
- § 105-153.4(b)

Nonresidents. - For a nonresident individual, the term "North Carolina taxable income" means the taxpayer's adjusted gross income as modified in G.S. 105-153.5 and G.S. 105-153.6, multiplied by a fraction the denominator of which is the taxpayer's gross income as modified in G.S. 105-153.5 and G.S. 105-153.6, and the numerator of which is the amount of that gross income, as modified, that is derived from North Carolina sources and is attributable to the ownership of any interest in real or tangible personal property in this State, is derived from a business, trade, profession, or occupation carried on in this State, or is derived from gambling activities in this State.
- § 105-153.4(c)

Part-year Residents. - If an individual was a resident of this State for only part of the taxable year, having moved into or removed from the State during the year, the term "North Carolina taxable income" has the same meaning as in subsection (b) of this section except that the numerator includes gross income, as modified under G.S. 105-153.5 and G.S. 105-153.6, derived from all sources during the period the individual was a resident.
- § 105-153.4(d)

S Corporations and Partnerships. - In order to calculate the numerator of the fraction provided in subsection (b) of this section, the amount of a shareholder's pro rata share of S Corporation income, as modified in G.S. 105-153.5 and G.S. 105-153.6, that is includable in the numerator is the shareholder's pro rata share of the S Corporation's



04	2005	S.L. 2005-344, s. 10.4	AMENDED
05	2011	S.L. 2011-145, s. 31A.1(b)	AMENDED
06	2012	S.L. 2012-79, s. 1.2	AMENDED
07	2013	S.L. 2013-414, s. 55	AMENDED
08	2013	S.L. 2013-316, ss. 1.1(a), 1.3(c)	AMENDED
09	2015	S.L. 2015-6, s. 2.22(a)	AMENDED
10	2017	S.L. 2017-204, s. 1.9(c), (d)	AMENDED
11	2023	S.L. 2023-12, s. 1.3	AMENDED

APPARATUS II
4 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. 105-153.5	(a)	<i>"adjusted gross income as modified in"</i>
G.S. 105-153.6	(a)	<i>"as modified in G.S. 105-153.5 and"</i>
G.S. 105-131(b)(4)	(d)	<i>"to the State, as defined in"</i>
G.S. 105-130.4	(d)	<i>"in accordance with the provisions of"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-153.4 (2023).

PINPOINT

N.C. Gen. Stat. § 105-153.4(a) (2023).

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

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1989, c. 728, s. 1.4; 1995, c. 17, s. 4; 2005-276, s. 31.1(aa); 2005-344, s. 10.4; 2011-145, s. 31A.1(b); 2012-79, s. 1.2; 2013-414, s. 55; 2013-316, ss. 1.1(a), 1.3(c); 2015-6, s. 2.22(a); 2017-204, s. 1.9(c), (d); 2023-12, s. 1.3.)

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