CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-155.

Time and place of filing returns; extensions; affirmation.

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. 1.4(a) — sixteenth act in the lineage	21 September 2026, 05:37 UTC	30687116b466f4388371e4b8 - 919deb353d5f8199f6ca822c - 5028d55cdea92022

§ 105-155(a) Return. - An income tax return shall be filed at the place and in the form prescribed by the Secretary. The income tax return of every taxpayer reporting on a calendar year basis is due on or before the fifteenth day of April in each year. The income tax return of every taxpayer reporting on a fiscal year basis is due on or before the fifteenth day of the fourth month following the close of the fiscal year. These dates do not apply to a nonresident alien whose federal income tax return is due at a later date under section 6072(c) of the Code. The return of a nonresident alien affected by that Code section is due on or before the fifteenth day of the sixth month following the close of the taxable year. An information return shall be filed at the times prescribed by the Secretary. A taxpayer may receive an extension of time to file a return under G.S. 105-263.

§ 105-155(b) Repealed by 1991 (Regular Session, 1992), c. 930, s. 3.

§ 105-155(c) Repealed by Session Laws 1998-217, s. 44, effective October 31, 1998.

§ 105-155(d) Forms. - Returns and affirmations shall be in the form prescribed by the Secretary.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

16 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	1939	c. 158, s. 329	ENACTED
02	1943	c. 400, s. 4	AMENDED
03	1951	c. 643, s. 4	AMENDED
04	1953	c. 1302, s. 4	AMENDED
05	1955	c. 17, s. 1	AMENDED
06	1957	c. 1340, s. 4	AMENDED
07	1963	c. 1169, s. 2	AMENDED
08	1967	c. 1110, s. 3	AMENDED
09	1973	c. 476, s. 193	AMENDED
10	1989	c. 728, s. 1.26	AMENDED
11	1989	1989 (Reg. Sess., 1990), c. 984, s. 10	AMENDED
12	1991	c. 45, s. 12	AMENDED
13	1991	1991 (Reg. Sess., 1992), c. 930, s. 3	AMENDED
14	1998	S.L. 1998-217, s. 44	AMENDED
15	2006	S.L. 2006-18, s. 8	AMENDED
16	2024	S.L. 2024-28, s. 1.4(a)	AMENDED

APPARATUS II
1 AUTHORITY

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. 105-263	(a)	*"time to file a return under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-155 (2024).

PINPOINT

N.C. Gen. Stat. § 105-155(a) (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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 158, s. 329; 1943, c. 400, s. 4; 1951, c. 643, s. 4; 1953, c. 1302, s. 4; 1955, c. 17, s. 1; 1957, c. 1340, s. 4; 1963, c. 1169, s. 2; 1967, c. 1110, s. 3; 1973, c. 476, s. 193; 1989, c. 728, s. 1.26; 1989 (Reg. Sess., 1990), c. 984, s. 10; 1991, c. 45, s. 12; 1991 (Reg. Sess., 1992), c. 930, s. 3; 1998-217, s. 44; 2006-18, s. 8; 2024-28, s. 1.4(a).)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1