



CHAPTER 105

ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-159.

Federal determinations and amended returns.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2019-169, s. 6.3(c) — fifteenth act in the lineage	21 September 2026, 04:15 UTC	f5d967abe458507f738f7e75 - 57e4b4c0a94b87684d6ca078 - 3cf173d72a236ea3

§ 105-159(a)

Federal Determination. - If a taxpayer's adjusted gross income, filing status, personal exemptions, standard deduction, itemized deductions, or federal tax credit are changed or corrected by the Commissioner of Internal Revenue or an agreement of the U.S. competent authority, and the change or correction affects the amount of State tax payable, the taxpayer must file an income tax return reflecting each change or correction from a federal determination within six months after being notified of each change or correction. The Secretary must propose an assessment for any additional tax due from the taxpayer as provided in Article 9 of this Chapter. The Secretary must refund any overpayment of tax as provided in Article 9 of this Chapter. A federal determination has the same meaning as defined in G.S. 105-228.90.

§ 105-159(b)

Amended Return. - The following applies to an amended return filed by a taxpayer with the Commissioner of Internal Revenue:

- (1) If the amended return contains an adjustment that would increase the amount of State tax payable under this Part, then notwithstanding the provisions of G.S. 105-241.8(a), the taxpayer must file within six months thereafter an amended return with the Secretary.
- (2) If the amended return contains an adjustment that would decrease the amount of State tax payable under this Part, the taxpayer may file an amended return with the Secretary within the provisions of G.S. 105-241.6.

§ 105-159(c)

Penalties. - A taxpayer that fails to comply with this section is subject to the penalties in G.S. 105-236 and forfeits the right to any refund due by reason of the determination.

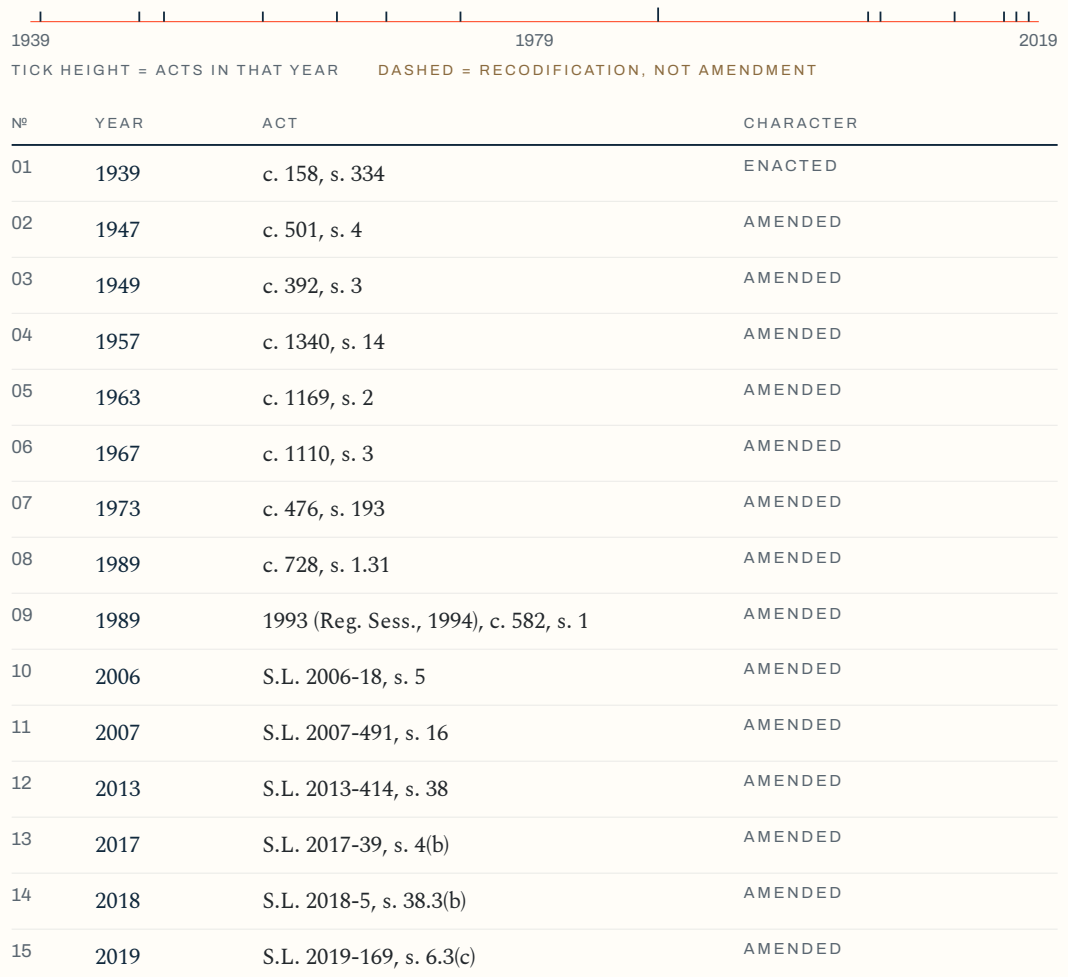
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
15 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.



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. 105-228.90	(a)	"the same meaning as defined in"
G.S. 105-241.8(a)	(b)(1)	"Part, then notwithstanding the provisions of"
G.S. 105-241.6	(b)(2)	"the Secretary within the provisions of"
G.S. 105-236	(c)	"is subject to the penalties in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-159 (2019).

PINPOINT

N.C. Gen. Stat. § 105-159(a) (2019).

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

(1939, c. 158, s. 334; 1947, c. 501, s. 4; 1949, c. 392, s. 3; 1957, c. 1340, s. 14; 1963, c. 1169, s. 2; 1967, c. 1110, s. 3; 1973, c. 476, s. 193; 1989, c. 728, s. 1.31; 1993 (Reg. Sess., 1994), c. 582, s. 1; 2006-18, s. 5; 2007-491, s. 16; 2013-414, s. 38; 2017-39, s. 4(b); 2018-5, s. 38.3(b); 2019-169, s. 6.3(c).)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

