CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.2.

Imposition of tax.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2017-204, s. 1.12 — seventh act in the lineage	21 September 2026, 04:20 UTC	aa98e71561aab6eb7845ba98 - db37b256152425e21769f4bb - a2914207de323594

The tax imposed by this Part applies to the taxable income of estates and trusts as determined under the provisions of the Code except as otherwise provided in this Part. The taxable income of an estate or trust is the same as taxable income for such an estate or trust under the provisions of the Code, adjusted as provided in G.S. 105-153.5 and G.S. 105-153.6, except that the adjustments provided in G.S. 105-153.5 and G.S. 105-153.6 are apportioned between the estate or trust and the beneficiaries based on the distributions made during the taxable year. The tax is computed on the amount of the taxable income of the estate or trust that is for the benefit of a resident of this State, or for the benefit of a nonresident to the extent that the income (i) is derived from North Carolina sources and is attributable to the ownership of any interest in real or tangible personal property in this State or (ii) is derived from a business, trade, profession, or occupation carried on in this State. For purposes of the preceding sentence, taxable income and gross income is computed subject to the adjustments provided in G.S. 105-153.5 and G.S. 105-153.6. The tax on the amount computed above is at the rate levied in G.S. 105-153.7. The fiduciary responsible for administering the estate or trust shall pay the tax computed under the provisions of this Part.

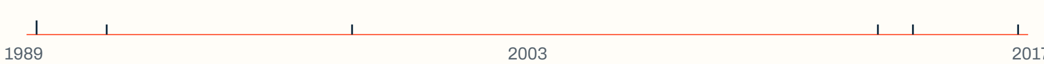
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
7 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. 1.38	ENACTED
02	1989	1989 (Reg. Sess., 1990), c. 814, s. 21	AMENDED
03	1991	c. 689, s. 302	AMENDED
04	1998	S.L. 1998-98, s. 69	AMENDED
05	2013	S.L. 2013-414, s. 5(g)	AMENDED
06	2014	S.L. 2014-3, s. 2.3(a)	AMENDED
07	2017	S.L. 2017-204, s. 1.12	AMENDED

APPARATUS II
3 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		*"the Code, adjusted as provided in"*
G.S. 105-153.6		*"as provided in G.S. 105-153.5 and"*
G.S. 105-153.7		*"is at the rate levied in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-160.2 (2017).

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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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

(1989, c. 728, s. 1.38; 1989 (Reg. Sess., 1990), c. 814, s. 21; 1991, c. 689, s. 302; 1998-98, s. 69; 2013-414, s. 5(g); 2014-3, s. 2.3(a); 2017-204, s. 1.12.)

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