



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.5.

Returns.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1998-98, s. 69 — second act in the lineage	21 September 2026, 02:57 UTC	2022b249b6663581b3b7884e - 6b877a2e958fad282cc0c28c - 6c404a9483bfd10f

The fiduciary of an estate or trust described below shall file an income tax return under affirmation, showing specifically the taxable income and the adjustments required by this Part and such other facts as the Secretary may require for the purpose of making any computation required by this Part:

Every estate or trust which has taxable income under this Part during the taxable year and is required to file an income tax return for the taxable year under the Code.

Every estate or trust which the Secretary believes to be liable for a tax under this Part, when so notified by the Secretary and requested to file a return.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
2 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.

1989		1994		1998
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER	
01	1989	c. 728, s. 1.38	ENACTED	
02	1998	S.L. 1998-98, s. 69	AMENDED	

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-160.5 (1998).

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. 1.38; 1998-98, s. 69.)

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