



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.6.

Time and place of filing returns.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2024-28, s. 1.4(b) — fourth act in the lineage	RETRIEVED 21 September 2026, 02:54 UTC	SOURCE FINGERPRINT b4a8b164096c39f6f246c408 - fba845f000747a66d5a7af2f - a0ba8c2df9e47f
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An income tax return of an estate or a trust shall be filed as prescribed by the Secretary at the place prescribed by the Secretary. The return of every fiduciary reporting on a calendar year basis shall be filed on or before the 15th day of April in each year, and the return of every fiduciary reporting on a fiscal year basis shall be filed on or before the 15th day of the fourth month following the close of the fiscal year. A fiduciary may receive an extension of time to file a return under G.S. 105-263.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
4 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		2007		2024
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1989	c. 728, s. 1.38	ENACTED		
02	1989	1989 (Reg. Sess., 1990), c. 984, s. 12	AMENDED		
03	1989	1991 (Reg. Sess., 1992), c. 930, s. 7	AMENDED		
04	2024	S.L. 2024-28, s. 1.4(b)	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		<i>"time to file a return under"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-160.6 (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

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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. 984, s. 12; 1991 (Reg. Sess., 1992), c. 930, s. 7; 2024-28, s. 1.4(b).)

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