



CHAPTER 105
ARTICLE 4 - INCOME TAX

N.C.G.S. § 105-160.8.

Federal determinations.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2018-5, s. 38.3(c) — fourth act in the lineage	RETRIEVED 21 September 2026, 04:19 UTC	SOURCE FINGERPRINT be9e160d4706e9be7eee738f - b31c0b8e972e10c6f080fdd7 - 2d409ad0197b0782
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For purposes of this Part, the provisions of G.S. 105-159 apply to fiduciaries required to file returns for estates and trusts.

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		2004		2018
	TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT	CHARACTER		
01	1989	c. 728, s. 1.38	ENACTED		
02	1989	1993 (Reg. Sess., 1994), c. 582, s. 3	AMENDED		
03	1998	S.L. 1998-98, s. 69	AMENDED		
04	2018	S.L. 2018-5, s. 38.3(c)	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
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G.S. 105-159

"of this Part, the provisions of"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-160.8 (2018).

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; 1993 (Reg. Sess., 1994), c. 582, s. 3; 1998-98, s. 69; 2018-5, s. 38.3(c).)

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