CHAPTER 105

ARTICLE 4A - WITHHOLDING; ESTIMATED INCOME TAX FOR INDIVIDUALS

N.C.G.S. § 105-163.16.

# Overpayment refunded.

| SOURCE | LAST AMENDMENT IN THIS TEXT | RETRIEVED | SOURCE FINGERPRINT |
|---|---|---|---|
| General Statutes of North Carolina, as published by the General Assembly | S.L. 1997-109, s. 2 — sixteenth act in the lineage | 21 September 2026, 03:03 UTC | c912713ef7ea7db2a11069d9 - a9fa8a6e4009e6deb76e4419 - f9b2f6bbbabc2096 |

If the amount of wages or compensation withheld at the source under this Article exceeds the tax imposed by Article 4 of this Chapter against which the withheld tax is credited under G.S. 105-163.10, the excess is considered an overpayment by the employee or contractor.  If the amount of estimated tax paid under G.S. 105-163.15 exceeds the taxes imposed by Article 4 of this Chapter against which the estimated tax is credited under the provisions of this Article, the excess is considered an overpayment by the taxpayer.  An overpayment shall be refunded as provided in Article 9 of this Chapter.

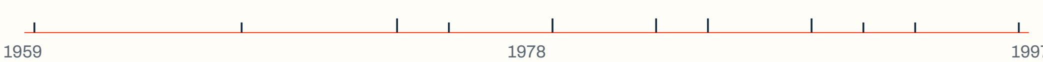
END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
16 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 | 1959 | c. 1259, s. 1 | ENACTED |
| 02 | 1967 | c. 702, s. 2 | AMENDED |
| 03 | 1973 | c. 476, s. 193 | AMENDED |
| 04 | 1973 | c. 903, s. 3 | AMENDED |
| 05 | 1975 | c. 74, s. 2 | AMENDED |
| 06 | 1979 | c. 801, s. 71 | AMENDED |

| | | | |
|---|---|---|---|
| 07 | 1979 | 1981 (Reg. Sess., 1982), c. 1223, s. 1 | AMENDED |
| 08 | 1983 | c. 663, s. 2 | AMENDED |
| 09 | 1983 | c. 865, s. 1 | AMENDED |
| 10 | 1985 | c. 443, s. 3 | AMENDED |
| 11 | 1985 | 1987 (Reg. Sess., 1988), c. 1063, s. 2 | AMENDED |
| 12 | 1989 | c. 728, s. 1.45 | AMENDED |
| 13 | 1989 | 1989 (Reg. Sess., 1990), c. 814, s. 23 | AMENDED |
| 14 | 1991 | c. 45, s. 22 | AMENDED |
| 15 | 1993 | c. 315, s. 2 | AMENDED |
| 16 | 1997 | S.L. 1997-109, s. 2 | AMENDED |

APPARATUS II
2 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. 105-163.10 | | *"the withheld tax is credited under"* |
| G.S. 105-163.15 | | *"amount of estimated tax paid under"* |

APPARATUS III

## Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.16 (1997).

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

(1959, c. 1259, s. 1; 1967, c. 702, s. 2; 1973, c. 476, s. 193; c. 903, s. 3; 1975, c. 74, s. 2; 1979, c. 801, s. 71; 1981 (Reg. Sess., 1982), c. 1223, s. 1; 1983, c. 663, s. 2; c. 865, s. 1; 1985, c. 443, s. 3; 1987 (Reg. Sess., 1988), c. 1063, s. 2; 1989, c. 728, s. 1.45; 1989 (Reg. Sess., 1990), c. 814, s. 23; 1991, c. 45, s. 22; 1993, c. 315, s. 2; 1997-109, s. 2.)

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