CHAPTER 105

ARTICLE 4C - FILING OF DECLARATIONS OF ESTIMATED INCOME TAX AND INSTALLMENT PAYMENTS OF ESTIMATED INCOME TAX BY CORPORATIONS

N.C.G.S. § 105-163.38.

Definitions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2021-180, s. 42.5(l) — seventh act in the lineage	21 September 2026, 03:45 UTC	6a1ac35c74af2da75730c841 - 6e3b2bd76fea0770c86259ed - a13c52ad376ea610

The following definitions apply in this Article, unless the context requires otherwise:

Code. - Defined in G.S. 105-228.90.

Corporation. - Defined in section 7701 of the Code.

Estimated tax. - The amount of income tax the corporation estimates as the amount imposed by Article 4 for the taxable year.

Fiscal year. - An accounting period of 12 months ending on the last day of any month other than December.

Secretary. - The Secretary of Revenue.

Taxable year. - The calendar year or fiscal year used as a basis to determine net income under Article 4. If no fiscal year has been established, "fiscal year" means the calendar year. In the case of a return made for a fractional part of the year under Article 4, or under rules prescribed by the Secretary, "taxable year" means the period for which the return is made.

Taxed pass-through entity. - Defined in G.S. 105-153.3.

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	1959	c. 1259, s. 1A	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1983	c. 713, s. 86	AMENDED
04	1983	1989 (Reg. Sess., 1990), c. 984, s. 15	AMENDED
05	1983	1991 (Reg. Sess., 1992), c. 922, s. 8	AMENDED
06	1993	c. 12, s. 10	AMENDED
07	2021	S.L. 2021-180, s. 42.5(l)	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. 105-228.90	(null)(1)	*"Code. - Defined in"*
G.S. 105-153.3	(null)(6)	*"Taxed pass-through entity. - Defined in"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.38 (2021).

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. 1A; 1973, c. 476, s. 193; 1983, c. 713, s. 86; 1989 (Reg. Sess., 1990), c. 984, s. 15; 1991 (Reg. Sess., 1992), c. 922, s. 8; 1993, c. 12, s. 10; 2021-180, s. 42.5(l).)

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