



CHAPTER 105
ARTICLE 4C - FILING OF DECLARATIONS OF ESTIMATED INCOME TAX AND INSTALLMENT PAYMENTS OF ESTIMATED INCOME TAX BY CORPORATIONS

N.C.G.S. § 105-163.39.

Declarations of estimated income tax required.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2022-13, s. 2.4 — fifth act in the lineage	RETRIEVED 21 September 2026, 03:03 UTC	SOURCE FINGERPRINT 9e3ac2df81bf6abb4c521237 - 823c91cc4a78232fc543baee - 8da2d2a51ca2ecfd
--	--	---	--

- § 105-163.39(a)

Declaration Required. - Every corporation subject to taxation under Article 4 shall submit a declaration of estimated tax to the Secretary. This declaration is due at the time established in G.S. 105-163.40, and payment of the estimated tax is due at the time and in the manner prescribed in that section.
- § 105-163.39(b)

Content. - In the declaration of estimated tax, the corporation shall state its estimated total net income from all sources for the taxable year, the proportion of its total net income allocable to this State, its estimated tax, and any other information required by the Secretary.
- § 105-163.39(c)

Amendments to Declaration. - Under rules prescribed by the Secretary, a corporation may amend a declaration of estimated tax.
- § 105-163.39(d)

Taxed Pass-Through Entity. - This Article applies to every taxed pass-through entity in the same manner as a corporation subject to tax under Article 4 of this Chapter, except that this Article shall not apply with respect to a taxable year of a taxed pass-through entity if it was not a taxed pass-through entity during its preceding taxable year.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 ACTS

Amendment lineage

1959	1991		2022
TICK HEIGHT = ACTS IN THAT YEAR		DASHED = RECODIFICATION, NOT AMENDMENT	
Nº	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	2021	S.L. 2021-180, s. 42.5(m)	AMENDED
05	2022	S.L. 2022-13, s. 2.4	AMENDED

Authorities referenced

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-163.40	(a)	"due at the time established in"

Citation

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

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

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

(1959, c. 1259, s. 1A; 1973, c. 476, s. 193; 1983, c. 713, s. 86; 2021-180, s. 42.5(m); 2022-13, s. 2.4.)

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

