



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

N.C.G.S. § 105-163.43.

Overpayment refunded.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT c. 315, s. 1 — fifth act in the lineage	RETRIEVED 21 September 2026, 03:03 UTC	SOURCE FINGERPRINT e7f0af6ca9308a375cfb1270 - 50359dc1718e5df8b1ca76cd - 77fcfceb36b2ee05
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If the amount of estimated tax paid under this Article exceeds the taxes against which the estimated tax is credited pursuant to this Article, the excess is considered an overpayment by the taxpayer and shall be refunded as provided in Article 9 of this Chapter.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
5 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.

	1959		1976		1993
	TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT				
Nº	YEAR	ACT	CHARACTER		
01	1959	c. 1259, s. 1A	ENACTED		
02	1967	c. 1110, s. 5	AMENDED		
03	1973	c. 476, s. 193	AMENDED		
04	1983	c. 713, s. 86	AMENDED		
05	1993	c. 315, s. 1	AMENDED		

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-163.43 (1993).

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; 1967, c. 1110, s. 5; 1973, c. 476, s. 193; 1983, c. 713, s. 86; 1993, c. 315, s. 1.)

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