CHAPTER 105

ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-263.

Timely filing of mailed documents and requests for extensions.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2022-13, s. 5.5(b) — thirteenth act in the lineage	21 September 2026, 04:44 UTC	fb9c8c9171ac526e5d284ab3 - d871dc77ef050b78fb1bd703 - d893f18adef34129

§ 105-263(a) Mailed Document. - Sections 7502 and 7503 of the Code govern when a return, report, payment, or any other document that is mailed to the Department is timely filed.

§ 105-263(b) Extension. - The Secretary may extend the time in which a person must file a return with the Secretary. Except as provided in subsection (c) of this section, a person must comply with any application requirement set by the Secretary to obtain an extension of time for filing a return. An extension of time for filing a franchise tax return or an income tax return does not extend the time for paying the tax due or the time when a penalty attaches for failure to pay the tax. An extension of time for filing any return other than a franchise tax return or an income tax return extends the time for paying the tax due and the time when a penalty attaches for failure to pay the tax. When an extension of time for filing a return extends the time for paying the tax expected to be due with the return, interest, at the rate established pursuant to G.S. 105-241.21, accrues on the tax due from the original due date of the return to the date the tax is paid.

§ 105-263(c) Automatic Extension. - A person who is granted an automatic extension to file a federal income tax return, including a return of partnership income, is granted an automatic extension to file the corresponding State income tax return and franchise tax return. The person must certify on the State tax return that the person was granted a federal extension. This subsection only applies to extension applications filed by a person with the Commissioner of Internal Revenue. This section does not apply to extensions granted under section 7508A of the Code because of a presidentially declared disaster, as allowed under G.S. 105-249.2(b).

§ 105-263(d)

Electronic Documents. - The Secretary shall prescribe when a return, report, payment, or any other document that is electronically submitted to the Department is timely filed.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
13 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	1939	c. 158, s. 932	ENACTED
02	1973	c. 476, s. 193	AMENDED
03	1977	c. 1114, s. 2	AMENDED
04	1977	1989 (Reg. Sess., 1990), c. 984, s. 14	AMENDED
05	1977	1991 (Reg. Sess., 1992), c. 930, s. 11	AMENDED
06	1997	S.L. 1997-300, s. 1	AMENDED
07	2007	S.L. 2007-491, s. 44(1)a	AMENDED
08	2008	S.L. 2008-107, s. 28.18(c)	AMENDED
09	2010	S.L. 2010-95, s. 10(a)	AMENDED
10	2012	S.L. 2012-79, s. 1.8	AMENDED
11	2013	S.L. 2013-414, s. 1(j)	AMENDED
12	2018	S.L. 2018-5, s. 38.4(a), 38.10(q)	AMENDED
13	2022	S.L. 2022-13, s. 5.5(b)	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. 105-241.21	(b)	*"at the rate established pursuant to"*
G.S. 105-249.2(b)	(c)	*"presidentially declared disaster, as allowed under"*

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-263 (2022).

PINPOINT

N.C. Gen. Stat. § 105-263(a) (2022).

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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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

(1939, c. 158, s. 932; 1973, c. 476, s. 193; 1977, c. 1114, s. 2; 1989 (Reg. Sess., 1990), c. 984, s. 14; 1991 (Reg. Sess., 1992), c. 930, s. 11; 1997-300, s. 1; 2007-491, s. 44(1)a; 2008-107, s. 28.18(c); 2010-95, s. 10(a); 2012-79, s. 1.8; 2013-414, s. 1(j); 2018-5, s. 38.4(a), 38.10(q); 2022-13, s. 5.5(b).)

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