



CHAPTER 105  
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-269.4.

# Election to apply income tax refund to following year's tax.

|                                                                          |                                                                    |                              |                                                                        |
|--------------------------------------------------------------------------|--------------------------------------------------------------------|------------------------------|------------------------------------------------------------------------|
| SOURCE                                                                   | LAST AMENDMENT IN THIS TEXT                                        | RETRIEVED                    | SOURCE FINGERPRINT                                                     |
| General Statutes of North Carolina, as published by the General Assembly | 1989 (Reg. Sess., 1990), c. 814, s. 28 — second act in the lineage | 21 September 2026, 04:12 UTC | 00851b74f7a8a8ef8c40d8bd - 40e60145b8f51dc516c2e1f7 - c021b73297fd5f06 |

Any taxpayer required to file an income tax return under Article 4 of this Subchapter whose return shows that the taxpayer is entitled to a refund may elect to apply part or all of the refund to that taxpayer's estimated income tax liability for the following year. The Secretary of Revenue shall amend the income tax returns to permit the election authorized by this section.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I  
2 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.

|                                                                           |      |                                        |           |
|---------------------------------------------------------------------------|------|----------------------------------------|-----------|
|                                                                           |      |                                        |           |
| 1983                                                                      |      |                                        |           |
| TICK HEIGHT = ACTS IN THAT YEAR    DASHED = RECODIFICATION, NOT AMENDMENT |      |                                        |           |
| 1984                                                                      |      |                                        |           |
| Nº                                                                        | YEAR | ACT                                    | CHARACTER |
| 01                                                                        | 1983 | c. 663, s. 1                           | ENACTED   |
| 02                                                                        | 1983 | 1989 (Reg. Sess., 1990), c. 814, s. 28 | AMENDED   |

## APPARATUS III

## Citation

## FULL SECTION

N.C. Gen. Stat. § 105-269.4 (1983).

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

(1983, c. 663, s. 1; 1989 (Reg. Sess., 1990), c. 814, s. 28.)

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NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

