



CHAPTER 30
ARTICLE 4 - YEAR'S ALLOWANCE

N.C.G.S. § 30-31.

Amount of allowance.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 04:02 UTC	SOURCE FINGERPRINT 942a16bfc000d71f35703200 - 252b0863370326e65d6d0bb7 - acfa9e144f6f760a
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In determining the amount of additional allowance to award pursuant to G.S. 30-27, the clerk of court may assign to the petitioner an amount sufficient for the support of the petitioner and without regard to the dollar limitations set forth in this Article, provided that the following criteria are met:

The amount allowed is fixed with due consideration for other persons entitled to allowances from the decedent's estate under this Article and the financial condition of the decedent's estate.

The total value of all allowances does not in any case exceed one-half of the decedent's annual after-tax income, averaged over the three calendar years preceding the calendar year of the decedent's death. As used in this subdivision, the term "annual after-tax income" means income remaining after all applicable deductions against the income, including deductions for federal and State income taxes attributable to the income, are taken.

Attorneys' fees and costs awarded to the petitioner under G.S. 6-21 are paid as an administrative expense of the estate. (1868-9, c. 93, s. 24; Code, s. 2132; Rev., s. 3108; C.S., s. 4125; 1971, c. 528, s. 27; 2011-344, s. 7; 2012-18, s. 3.10; 2013-91, s. 1(e); 2023-120, s. 1.2.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

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. 30-27		"additional allowance to award pursuant to"

G.S. 6-21

(null)(3)

"costs awarded to the petitioner under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 30-31 (2026).

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

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