



CHAPTER 35A
ARTICLE 10 - RETURNS AND ACCOUNTING

N.C.G.S. § 35A-1264.

Annual accounts.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2023-124, s. 5.1 — second act in the lineage	RETRIEVED 21 September 2026, 03:43 UTC	SOURCE FINGERPRINT 2d8d7dfa6ceadb497facb1b - 28edc0a2227580a515d61722 - ddb127ffc0be1931
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Unless the time for filing the annual account has been extended by the clerk, every guardian shall, for so long as any of the estate remains in the guardian's control, file annually in the office of the clerk an inventory and account, under oath, of the amount of property the guardian received or invested, including the manner and nature of such investment, and all receipts and disbursements for the past year in the form of debit and credit. All accounts shall be due within 30 days after the close of the fiscal year selected by the guardian, and annually thereafter. The election of a fiscal year shall be made by the guardian upon filing of the first annual account; or, if made in a subsequent year, with the permission of the clerk. In no event may a guardian select a fiscal year-end that is fewer than 11 months nor more than 12 months from the date of the guardian's qualification or appointment. The guardian shall produce vouchers for all payments or verified proof for all payments in lieu of vouchers. The clerk may examine on oath the accounting party, or any other person, concerning the receipts, disbursements or any other matter relating to the estate. The clerk shall carefully review and audit the account, and, if approved, must endorse the approval on the account and cause the account to be recorded, which shall be deemed prima facie evidence of correctness.

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.

1987	2005	2023
TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT		
Nº	YEAR	ACT
CHARACTER		

01	1987	c. 550, s. 1	ENACTED
02	2023	S.L. 2023-124, s. 5.1	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 35A-1264 (2023).

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
(1987, c. 550, s. 1; 2023-124, s. 5.1.)

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