

§ 105-160.8. Federal determinations.

For purposes of this Part, the provisions of G.S. 105-159 apply to fiduciaries required to file returns for estates and trusts. (1989, c. 728, s. 1.38; 1993 (Reg. Sess., 1994), c. 582, s. 3; 1998-98, s. 69; 2018-5, s. 38.3(c).)