

CHAPTER 3 - INDIVIDUAL INCOME: INHERITANCE AND GIFT TAX DIVISION

SUBCHAPTER 3A - DIVISIONAL RULES

- 17 NCAC 03A .0101 LOCATION**
- 17 NCAC 03A .0102 GENERAL PURPOSES**
- 17 NCAC 03A .0103 DIVISIONAL ORGANIZATION**

History Note: Authority G.S. 105-2 to 105-32; 105-188 to 105-197.1;
 Eff. February 1, 1976;
 Repealed Eff. June 1, 1993.

SUBCHAPTER 3B - INHERITANCE TAX

SECTION .0100 - GENERAL INFORMATION

- 17 NCAC 03B .0101 DEFINITIONS**

History Note: Authority G.S. 105-2 to 105-32; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. June 1, 1993.

- 17 NCAC 03B .0102 INHERITANCE AND ESTATE TAX RETURN: FORM A-100**
- 17 NCAC 03B .0103 INHERITANCE AND ESTATE TAX CERTIFICATE: FORM A-102**
- 17 NCAC 03B .0104 INHERITANCE AND ESTATE TAX WAIVER: FORM A-105**

History Note: Authority G.S. 105-25; 105-262;
 Eff. February 1, 1976;
 Amended Eff. June 1, 1993;
 Repealed Eff. January 1, 1999.

- 17 NCAC 03B .0105 INHERITANCE AND ESTATE TAX WAIVER: FORM A-108**

History Note: Authority G.S. 105-25; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. June 1, 1993.

- 17 NCAC 03B .0106 LOCK BOX RELEASE: FORM A-109**

History Note: Authority G.S. 105-23; 105-24; 105-262;
 Eff. February 1, 1976;
 Repealed Eff. January 1, 1999.

- 17 NCAC 03B .0107 TRANSFERS IN CONTEMPLATION OF DEATH**

History Note: Authority G.S. 105-2; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1991; October 30, 1977;
 Repealed Eff. June 1, 1993.

- 17 NCAC 03B .0108 LIFE INSURANCE: ACCIDENTAL DEATH**
- 17 NCAC 03B .0109 LIFE INSURANCE: MORTGAGE CANCELLATION**
- 17 NCAC 03B .0110 DEDUCTIONS: MORTGAGE NOTE**
- 17 NCAC 03B .0111 VALUATION: TREASURY BONDS**

17 NCAC 03B .0112 VALUATION: REAL PROPERTY
17 NCAC 03B .0113 FEDERAL ESTATE TAX

History Note: Authority G.S. 105-9; 105-9.1; 105-13; 105-29; 105-262;
Eff. February 1, 1976;
Amended Eff. June 1, 1993; October 30, 1977;
Repealed Eff. January 1, 1999.

17 NCAC 03B .0114 MORTGAGES AGAINST REAL PROPERTY: SCHEDULE Z

History Note: Authority G.S. 105-21; 105-262;
Eff. May 1, 1994;
Repealed Eff. January 1, 1999.

SECTION .0200 - JOINTLY HELD PROPERTY

17 NCAC 03B .0201 JOINT ACCOUNTS
17 NCAC 03B .0202 JOINT STOCKS AND BONDS
17 NCAC 03B .0203 JOINTLY HELD NOTES
17 NCAC 03B .0204 REAL ESTATE BY ENTIRETY

History Note: Authority G.S. 105-2; 105-262;
Eff. February 1, 1976;
Repealed Eff. June 1, 1993.

SECTION .0300 - EXEMPTIONS AND CLASSES

17 NCAC 03B .0301 GRANDCHILDREN

History Note: Authority G.S. 105-4; 105-262;
Eff. February 1, 1976;
Repealed Eff. January 1, 1983.

17 NCAC 03B .0302 STEP-GRANDCHILDREN

History Note: Authority G.S. 105-4; 105-262; *Ingram v. Johnson* 260 NC 697, 133 S.E. 2nd 662(1963);
Eff. February 1, 1976;
Repealed Eff. July 1, 2000.

SUBCHAPTER 3C - GIFT TAX

17 NCAC 03C .0101 DEFINITIONS
17 NCAC 03C .0102 GIFT TAX RETURN: FORM G-600

History Note: Authority G.S. 105-197; 105-262;
Eff. February 1, 1976;
Amended Eff. October 1, 1991;
Repealed Eff. June 1, 1993.

17 NCAC 03C .0103 LIFE INSURANCE VALUATION STATEMENT: FORM G-604
17 NCAC 03C .0104 REMAINDER INTEREST

17 NCAC 03C .0105 REAL PROPERTY: DEED OF GIFT

History Note: Authority G.S. 105-188; 105-190; 105-197; 105-262;
Eff. February 1, 1976;
Amended Eff. February 1, 2005; October 1, 1991;
Expired Eff. August 1, 2015 pursuant to G.S. 150B-21.3A.

17 NCAC 03C .0106 REAL PROPERTY: CREATION OF AN ESTATE BY THE ENTIRETY
17 NCAC 03C .0107 REAL PROPERTY: TERMINATION OF AN ESTATE BY THE ENTIRETY

History Note: Authority G.S. 105-188; 105-189; 105-262;
Eff. February 1, 1976;
Amended Eff. October 1, 1991;
Repealed Eff. August 1, 2002.

17 NCAC 03C .0108 EXTENSIONS

History Note: Authority G.S. 105-197; 105-236; 105-262; 105-263;
Eff. June 1, 1993;
Amended Eff. May 1, 2006; August 1, 2002; July 1, 2000; August 1, 1998;
Expired Eff. August 1, 2015 pursuant to G.S. 150B-21.3A.