

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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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Repealed Eff.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

17 NCAC 03B .0302	STEP-GRANDCHILDREN
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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Repealed Eff.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.