

§ 105-32.4. Payment of estate tax.

(a) Due Date. – The estate tax imposed by this Article is due when an estate tax return is due. An estate tax return is due on the date a federal estate tax return is due.

(b) Filing Return. – An estate tax return must be filed under this Article if a federal estate tax return is required. The return must be filed by the personal representative of the estate on a form provided by the Secretary.

(c) Extension. – An extension of time to file a federal estate tax return is an automatic extension of the time to file an estate tax return under this Article. The Secretary may, in accordance with G.S. 105-263, extend the time for paying the estate tax imposed by this Article or for filing an estate tax return.

(d) Obtaining Amount Due. – The personal representative of an estate may sell assets in the estate to obtain money to pay the tax imposed by this Article.

(e) Administration. – Article 9 of this Chapter applies to this Article. (1998-212, s. 29A.2(b).)