

**§ 105-160.5. Returns.**

The fiduciary of an estate or trust described below shall file an income tax return under affirmation, showing specifically the taxable income and the adjustments required by this Part and such other facts as the Secretary may require for the purpose of making any computation required by this Part:

- (1) Every estate or trust which has taxable income under this Part during the taxable year and is required to file an income tax return for the taxable year under the Code.
- (2) Every estate or trust which the Secretary believes to be liable for a tax under this Part, when so notified by the Secretary and requested to file a return. (1989, c. 728, s. 1.38; 1998-98, s. 69.)