

**§ 105-269.4. Election to apply income tax refund to following year's tax.**

Any taxpayer required to file an income tax return under Article 4 of this Subchapter whose return shows that the taxpayer is entitled to a refund may elect to apply part or all of the refund to that taxpayer's estimated income tax liability for the following year. The Secretary of Revenue shall amend the income tax returns to permit the election authorized by this section. (1983, c. 663, s. 1; 1989 (Reg. Sess., 1990), c. 814, s. 28.)