

**ARTICLE 81-03**  
**INCOME TAXES AND PRIVILEGE TAXES BASED ON INCOME**

Chapter	
81-03-01	General Considerations [Superseded]
81-03-01.1	General Considerations
81-03-02	Income Tax on Individuals, Estates, Trusts, and Fiduciaries [Superseded]
81-03-02.1	Income Tax on Individuals, Estates, Trusts, and Fiduciaries
81-03-02.2	Income Tax on Nonresident Individuals, Estates, Trusts, and Fiduciaries
81-03-03	Income Tax Withholding [Superseded]
81-03-03.1	Income Tax Withholding
81-03-03.2	New Jobs Credit From Withholding
81-03-04	Estimated Tax
81-03-05	Income Tax on Corporations [Superseded]
81-03-05.1	Income Tax on Corporations
81-03-05.2	Water's Edge Method
81-03-05.3	Worldwide Method of Reporting
81-03-05.4	Federal Income Tax Deduction
81-03-05.5	Deduction and Credit for Alternative Minimum Income Tax
81-03-06	Exempt Organizations [Repealed]
81-03-07	Business and Corporation Privilege Tax [Repealed]
81-03-08	Vietnam Bonus Surtax [Repealed]
81-03-09	Division of Income
81-03-09.1	Division of Income for Financial Institutions
81-03-10	Voluntary Contributions

**CHAPTER 81-03-01**  
**GENERAL CONSIDERATIONS**

[Superseded by Chapter 81-03-01.1]