

**SECTION .3600 - LIFE ESTATE AND REMAINDER INTEREST**

<b>17 NCAC 06B .3601</b>	<b>GENERAL</b>
<b>17 NCAC 06B .3602</b>	<b>DEFINITIONS</b>
<b>17 NCAC 06B .3603</b>	<b>BASIS OF LIFE ESTATE PROPERTY</b>
<b>17 NCAC 06B .3604</b>	<b>ALLOCATION OF BASIS</b>
<b>17 NCAC 06B .3605</b>	<b>BASIS TO REMAINDERMAN</b>
<b>17 NCAC 06B .3606</b>	<b>BASIS TO REMAINDERMAN'S SUCCESSOR</b>
<b>17 NCAC 06B .3607</b>	<b>DEPRECIATION AND DEPLETION</b>
<b>17 NCAC 06B .3608</b>	<b>CASUALTY LOSS DEDUCTION</b>
<b>17 NCAC 06B .3609</b>	<b>CAPITAL EXPENDITURES</b>
<b>17 NCAC 06B .3610</b>	<b>SALE OF LIFE ESTATE AND REMAINDER INTERESTS</b>
<b>17 NCAC 06B .3611</b>	<b>TABLES</b>

*History Note:* Authority G.S. 8-46; 8-47; 105-144; 105-144(a); 105-147(9)b.;  
105-147(12); 105-148(2); 105-262;  
Eff. February 1, 1976;  
Amended Eff. June 1, 1982;  
Repealed Eff. June 1, 1990.