

## North Carolina Gift Tax Table

N.C. Gen. Stat. § 105-188(f)

### (f)(1) Donees (lineal issue, lineal ancestor, adopted child, stepchild)

First \$10,000 above exemption	1%
\$10,000 - \$25,000	\$100 plus 2% of the excess over \$10,000
\$25,000 - \$50,000	\$400 plus 3% of the excess over \$25,000
\$50,000 - \$100,000	\$1,150 plus 4% of the excess over \$50,000
\$100,000 - \$200,000	\$3,150 plus 5% of the excess over \$100,000
\$200,000 - \$500,000	\$8,150 plus 6% of the excess over \$200,000
\$500,000 - \$1,000,000	\$26,150 plus 7% of the excess over \$500,000
\$1,000,000 - \$1,500,000	\$61,150 plus 8% of the excess over \$1,000,000
\$1,500,000 - \$2,000,000	\$101,150 plus 9% of the excess over \$1,500,000
\$2,000,000 - \$2,500,000	\$146,150 plus 10% of the excess over \$2,000,000
\$2,500,000 - \$3,000,000	\$196,150 plus 11% of the excess over \$2,500,000
Over \$3,000,000	\$251,150 plus 12% of the excess over \$3,000,000

### (f)(2) Donees (brother or sister, or descendant of brother or sister, or uncle or aunt by blood)

First \$5,000	4%
\$5,000 - \$10,000	\$200 plus 5% of the excess over \$5,000
\$10,000 - \$25,000	\$450 plus 6% of the excess over \$10,000
\$25,000 - \$50,000	\$1,350 plus 7% of the excess over \$25,000
\$50,000 - \$100,000	\$3,100 plus 8% of the excess over \$50,000
\$100,000 - \$250,000	\$7,100 plus 10% of the excess over \$100,000
\$250,000 - \$500,000	\$22,100 plus 11% of the excess over \$250,000
\$500,000 - \$1,000,000	\$49,600 plus 12% of the excess over \$500,000
\$1,000,000 - \$1,500,000	\$109,600 plus 13% of the excess over \$1,000,000
\$1,500,000 - \$2,000,000	\$174,600 plus 14% of the excess over \$1,500,000
\$2,000,000 - \$3,000,000	\$244,600 plus 15% of the excess over \$2,000,000
Over \$3,000,000	\$394,600 plus 16% of the excess over \$3,000,000

### (f)(3) Donees (all others)

First \$10,000	8%
\$10,000 - \$25,000	\$800 plus 9% of the excess over \$10,000
\$25,000 - \$50,000	\$2,150 plus 10% of the excess over \$25,000
\$50,000 - \$100,000	\$4,650 plus 11% of the excess over \$50,000
\$100,000 - \$250,000	\$10,150 plus 12% of the excess over \$100,000
\$250,000 - \$500,000	\$28,150 plus 13% of the excess over \$250,000
\$500,000 - \$1,000,000	\$60,650 plus 14% of the excess over \$500,000
\$1,000,000 - \$1,500,000	\$130,650 plus 15% of the excess over \$1,000,000
\$1,500,000 - \$2,500,000	\$205,650 plus 16% of the excess over \$1,500,000
Over \$2,500,000	\$365,650 plus 17% of the excess over \$2,500,000