

**17 NCAC 01C .0104 DEPARTMENT DEFINED**

When used in this Title, "department" or "Department of Revenue" shall mean the North Carolina Department of Revenue.

*History Note:* Authority G.S. 105-262; 143B-217;  
Eff. February 1, 1976;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.