

17 NCAC 01C .0702 ELECTRONIC SIGNATURE

The name and identification number of the taxpayer shall constitute the taxpayer's signature when transmitted as part of a tax return filed electronically by the taxpayer or at the taxpayer's direction.

*History Note: Authority G.S. 105-262;
Eff. March 1, 2006;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*