## CHAPTER 5 - CORPORATE FRANCHISE, INCOME, AND INSURANCE TAXES

## SUBCHAPTER 5A - DIVISIONAL RULES

## 17 NCAC 05A .0101LOCATION17 NCAC 05A .0102GENERAL PURPOSE17 NCAC 05A .0103DIVISIONAL ORGANIZATION

History Note: Authority G.S. 105-114 to 105-132; 105-163.25 to 105-163.37; 143B-10; 143B-221; Eff. February 1, 1976; Repealed Eff. October 1, 1993.