

17 NCAC 05B .0107 EXTENSION OF FILING DATE

Rule 17 NCAC 5C .2004 sets out the procedure for a corporation to obtain an extension of time to file its corporate franchise and income tax return.

History Note: *Authority G.S. 105-129; 105-262; 105-263;*
Eff. February 1, 1976;
Amended Eff. July 1, 1999; January 1, 1994; April 1, 1991; January 1, 1978.
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
2017.