

17 NCAC 05B .1309 DETERMINATION OF INCLUSION BY DEPRECIATION

When two or more corporations are in doubt as to which should include property in the investment in tangible property base pursuant to G.S. 105-122, such property shall be included by the corporation allowed depreciation under the Internal Revenue Code.

*History Note: Authority G.S. 105-122; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
2017.*