

**17 NCAC 05C .0104      TAX RATE AND BASIS FOR THE TAX**  
**17 NCAC 05C .0105      CORPORATIONS REQUIRED TO ALLOCATE INCOME**  
**17 NCAC 05C .0106      WHEN IN DOUBT AS TO LIABILITY**  
**17 NCAC 05C .0107      TAX FORMS MAILED TO TAXPAYER**  
**17 NCAC 05C .0108      DUE DATE OF RETURN**

*History Note:      Authority G.S. 105-130.3; 105-130.4; 105-130.17; 105-130.22 through 105-130.24; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. December 23, 1979; October 23, 1977;*  
*Repealed Eff. October 31, 1981.*