

**SECTION .1900 - FILING OF RETURNS AND PAYMENT OF TAXES**

<b>17 NCAC 05C .1901</b>	<b>TIME AND PLACE FOR FILING</b>
<b>17 NCAC 05C .1902</b>	<b>EXTENSION OF FILING DATE</b>
<b>17 NCAC 05C .1903</b>	<b>PAYMENT OF TAXES</b>

*History Note:* Authority G.S. 105-130.17; 105-130.19; 105-262; 105-263;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1978;  
Repealed Eff. October 31, 1981.