

**17 NCAC 05C .1905 ELECTRONIC FILING OF CORPORATION INCOME TAX RETURNS**

The Department of Revenue participates in the Federal/State Electronic Filing Program and accepts corporation income tax returns filed under that program.

*History Note:* Authority G.S. 105-262;  
Eff. March 1, 2006;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19, 2017.