

**SECTION .2500 - FOREIGN SALES CORPORATION (FSC)**

<b>17 NCAC 05C .2501</b>	<b>DOING BUSINESS ACTIVITIES/FOREIGN SALES CORPORATION (FSC)</b>
<b>17 NCAC 05C .2502</b>	<b>DETERMINATION OF FSC NET INCOME</b>
<b>17 NCAC 05C .2503</b>	<b>CONSOLIDATED RETURN</b>
<b>17 NCAC 05C .2504</b>	<b>APPORTIONMENT - CONSOLIDATED RETURN</b>

*History Note: Authority G.S. 105-130.3; 105-130.4; 105-130.6; 105-130.7; 105-130.15; 105-130.16; 105-262;  
Eff. August 1, 1986;  
Amended Eff. January 1, 1988;  
Repealed Eff. October 1, 1992.*