

17 NCAC 06B .0115 ADDITIONS TO ADJUSTED GROSS INCOME

The additions under G.S. 105-153.5(c)(1) include the portion of an exempt interest dividend from a regulated investment company that represents interest on direct obligations of states and their political subdivisions other than North Carolina and interest from obligations of the District of Columbia.

History Note: *Authority G.S. 105-153.5(c)(1); 105-262;*
Eff. June 1, 1990;
Amended Eff. May 1, 1994; June 1, 1993; October 1, 1992; October 1, 1991;
Readopted Eff. May 1, 2016.