## SECTION .2700 - INTEREST DEDUCTION

17 NCAC 06B .2701	GENERAL
17 NCAC 06B .2702	CASH AND ACCRUAL BASIS
17 NCAC 06B .2703	<b>BUSINESS DEDUCTION</b>
17 NCAC 06B .2704	HUSBAND AND WIFE
17 NCAC 06B .2705	MORTGAGES
17 NCAC 06B .2706	LIFE INSURANCE LOANS
17 NCAC 06B .2707	COOPERATIVE OWNERS
17 NCAC 06B .2708	NOTE DISCOUNT

History Note: Authority G.S. 105-135(11); 105-141.3; 105-142; 105-147(5); 105-147(19); 105-262; Eff. February 1, 1976; Amended Eff. November 1, 1988; June 1, 1982; Repealed Eff. June 1, 1990.