

**17 NCAC 06B .3721      SPECIAL TRUSTS**  
**17 NCAC 06B .3722      GRANTORS TRUSTS**

*History Note:*      *Authority G.S. 105-142(c); 105-152(3); 105-154(b); 105-161(f)(1)a; 105-163; 105-262;*  
*Eff. February 1, 1976;*  
*Amended Eff. February 1, 1988; April 12, 1981;*  
*Repealed Eff. June 1, 1990.*