

**17 NCAC 06B .3804 DEPOSIT OF PAYMENT**

When a payment is received by the Department of Revenue for less than the correct tax, penalty, and interest due and the payment includes the statement, "paid in full" or other similar statements, the payment will be deposited as required by G.S. 147-77.

*History Note: Authority G.S. 39-13.6; 105-154; 105-262;  
Eff. June 1, 1990;  
Amended Eff. June 1, 1993; October 1, 1991; February 1, 1991;  
Readopted Eff. May 1, 2016.*