17 NCAC 06D .0202 THE AMOUNT OF UNDERPAYMENT (TAXABLE YEARS BEFORE 1986)
17 NCAC 06D .0204 THE PERIOD OF UNDERPAYMENT (TAXABLE YEARS BEFORE L986)
AVOIDING PENALTY (TAXABLE YEARS BEFORE 1986)

History Note: Authority G.S. 105-163.15(b); 105-163.15(c); 105-163.15(d); 105-163.18; 105-262;

Eff. February 1, 1976;

Amended Eff. June 1, 1982; April 12, 1981; February 21, 1979;

Repealed Eff. June 1, 1990.