

**CHAPTER 01 - DEPARTMENTAL RULES**

**SUBCHAPTER 01A - ORGANIZATION OF THE DEPARTMENT**

**17 NCAC 01A .0101 LOCATION**

The North Carolina Department of Revenue is located in the Revenue Building, 501 N. Wilmington Street, Raleigh, North Carolina. The mailing address is P.O. Box 25000, Raleigh, North Carolina 27640.

*History Note: Authority G.S. 143B-10; 143B-217 to 143B-220;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1994;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*

**17 NCAC 01A .0102 GENERAL PURPOSES**

**17 NCAC 01A .0103 DEPARTMENTAL ORGANIZATION**

**17 NCAC 01A .0104 ADMINISTRATIVE SERVICES**

**17 NCAC 01A .0105 TAX SCHEDULES**

*History Note: Authority G.S. 105-260; 143B-10; 143B-217 to 143B-221;  
Eff. February 1, 1976;  
Repealed Eff. January 1, 1994.*