

## **SECTION .0500 - FORM OF PAYMENT**

### **17 NCAC 01C .0501 FORM OF PAYMENT**

This Section sets forth the rules to be used by the North Carolina Department of Revenue in the administration of G.S. 105-241 empowering the Secretary of Revenue to require that tax payments be remitted in a specific form. If there is a conflict between these Rules and any other rules applicable to specific form of payment, these Rules shall govern.

*History Note: Authority G.S. 105-241; 105-262;  
Eff. October 1, 1993;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*