17 NCAC 04C .1801 MONTHLY RETURN REQUIREMENTS

A tobacco products wholesale dealer or retail dealer licensed under G.S. 105-113.36 must file a monthly return in accordance with G.S. 105-113.37. A return must be filed each month even if no tax is due for that month.

History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. July 1, 2000.