

17 NCAC 05C .0602 DEFINITION OF TAXPAYER

The word "taxpayer" includes any corporation subject to the tax imposed by Article 4 of Chapter 105 of the General Statutes.

History Note: *Authority G.S. 105-130.4; 105-262;*
Eff. February 1, 1976;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
2017.