

**SECTION .1800 - COMPUTING TAXABLE PERCENTAGES ON DIVIDENDS**

<b>17 NCAC 05C .1801</b>	<b>TAXABLE PERCENTAGES/DIVIDENDS</b>
<b>17 NCAC 05C .1802</b>	<b>NO RETURN FILED IN YEAR ENDED SEPTEMBER 30</b>
<b>17 NCAC 05C .1803</b>	<b>TWO RETURNS FILED BY A CORPORATION DURING TWELVE MONTH PERIOD</b>
<b>17 NCAC 05C .1804</b>	<b>CHANGE IN NAME OR IN STATE OF INCORPORATION</b>
<b>17 NCAC 05C .1805</b>	<b>AMENDED AND ADJUSTED RETURNS</b>
<b>17 NCAC 05C .1806</b>	<b>MERGERS</b>

*History Note:* Authority G.S. 105-130.7; 105-262;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1994; April 1, 1991;  
Repealed Eff. December 1, 1997.