

**SUBCHAPTER 05D - ALTERNATIVE APPORTIONMENT METHOD**

<b>17 NCAC 05D .0101</b>	<b>PRELIMINARY STATEMENT</b>
<b>17 NCAC 05D .0102</b>	<b>WHEN DUE</b>
<b>17 NCAC 05D .0103</b>	<b>PAYMENTS OF ESTIMATED TAX</b>
<b>17 NCAC 05D .0104</b>	<b>PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX</b>
<b>17 NCAC 05D .0105</b>	<b>NO PENALTY TESTS</b>
<b>17 NCAC 05D .0106</b>	<b>OVERPAYMENT OF TAX</b>

*History Note:* Authority G.S. 105-163.25; 105-163.27; 105-163.30; 105-163.32; 105-163.33; 105.262;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1978;  
Repealed Eff. October 31, 1981.