

**17 NCAC 06B .0115      ADDITIONS TO FEDERAL TAXABLE INCOME**

The additions under G.S. 105-134.6(c)(1) include the portion of an exempt interest dividend from a regulated investment company that represents interest on direct obligations of states and their political subdivisions other than North Carolina and interest from obligations of the District of Columbia.

*History Note:*    *Authority G.S. 105-134.6(c); 105-262;*  
                      *Eff. June 1, 1990;*  
                      *Amended Eff. May 1, 1994; June 1, 1993; October 1, 1992; October 1, 1991.*