

17 NCAC 06B .0118 ELECTRONIC FILING OF INDIVIDUAL INCOME TAX RETURNS

The Department of Revenue participates in the Federal/State Electronic Filing Program and accepts individual income tax returns filed under that program.

*History Note: Authority G.S. 105-262; Rev. Proc. 93-8, Internal Revenue Bulletin 1993-2, January 11, 1993;
Eff. May 1, 1994;
Amended Eff. August 1, 2002; July 1, 2000; August 1, 1998; November 1, 1994.*