

**SECTION .1200 - COST BASIS OF PROPERTY**

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|--------------------------|-------------------------------|
| <b>17 NCAC 06B .1201</b> | <b>GENERAL</b>                |
| <b>17 NCAC 06B .1202</b> | <b>CHANGES IN THE BASIS</b>   |
| <b>17 NCAC 06B .1203</b> | <b>COST BASIS GUIDE CHART</b> |

*History Note:* Authority G.S. 105-144; 105-262;  
Eff. February 1, 1976;  
Amended Eff. March 25, 1978;  
Repealed Eff. June 1, 1990.