

**SECTION .0300 - PAYMENT OF INCOME TAX WITHHELD**

<b>17 NCAC 06C .0301</b>	<b>GENERAL</b>
<b>17 NCAC 06C .0302</b>	<b>PENALTY</b>
<b>17 NCAC 06C .0303</b>	<b>PERSONAL LIABILITY</b>
<b>17 NCAC 06C .0304</b>	<b>JEOPARDY REPORTING AND PAYMENT</b>

*History Note:* Authority G.S. 105-163.6(a); 105-163.6(b); 105-163.6(f); 105-163.17; 105-241.1(g);  
105-262;  
Eff. July 1, 1986;  
Repealed Eff. October 1, 1991.