

SECTION .0700 - ELECTRONIC FILING OF RETURNS

17 NCAC 01C .0701 ELECTRONIC FILING OF RETURNS

A taxpayer may file a tax return with the Department of Revenue electronically only when the Department has established and implemented procedures permitting electronic filing of a specific tax return. A return may be filed electronically only by using the procedures established by the Department for the particular return.

*History Note: Authority G.S. 105-262;
Eff. March 1, 2006;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*