

**CHAPTER 3 - INDIVIDUAL INCOME: INHERITANCE AND GIFT TAX DIVISION**

**SUBCHAPTER 3A - DIVISIONAL RULES**

<b>17 NCAC 03A .0101</b>	<b>LOCATION</b>
<b>17 NCAC 03A .0102</b>	<b>GENERAL PURPOSES</b>
<b>17 NCAC 03A .0103</b>	<b>DIVISIONAL ORGANIZATION</b>

*History Note:* Authority G.S. 105-2 to 105-32; 105-188 to 105-197.1;  
Eff. February 1, 1976;  
Repealed Eff. June 1, 1993.