## **SUBCHAPTER 3C - GIFT TAX**

17 NCAC 03C .0101 DEFINITIONS

17 NCAC 03C .0102 GIFT TAX RETURN: FORM G-600

History Note: Authority G.S. 105-197; 105-262;

Eff. February 1, 1976;

Amended Eff. October 1, 1991; Repealed Eff. June 1, 1993.