

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 Repealed Eff.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.

17 NCAC 03C .0103 LIFE INSURANCE VALUATION STATEMENT: FORM G-604
17 NCAC 03C .0104 REMAINDER INTEREST
17 NCAC 03C .0105 REAL PROPERTY: DEED OF GIFT

History Note: Authority G.S. 105-188; 105-190; 105-197; 105-262;
 Eff. February 1, 1976;
 Amended Eff. February 1, 2005; October 1, 1991;
 Expired Eff. August 1, 2015 pursuant to G.S. 150B-21.3A.

17 NCAC 03C .0106 REAL PROPERTY: CREATION OF AN ESTATE BY THE ENTIRETY
17 NCAC 03C .0107 REAL PROPERTY: TERMINATION OF AN ESTATE BY THE ENTIRETY

History Note: Authority G.S. 105-188; 105-189; 105-262;
 Eff. February 1, 1976;
 Amended Eff. October 1, 1991;
 Repealed Eff. August 1, 2002.

17 NCAC 03C .0108 EXTENSIONS

History Note: Authority G.S. 105-197; 105-236; 105-262; 105-263;
 Eff. June 1, 1993;
 Amended Eff. May 1, 2006; August 1, 2002; July 1, 2000; August 1, 1998;
 Expired Eff. August 1, 2015 pursuant to G.S. 150B-21.3A.