

SECTION .1200 - DEDUCTION OF CONTRIBUTIONS

17 NCAC 05C .1201	PRELIMINARY STATEMENT
17 NCAC 05C .1202	CHARITABLE CONTRIBUTIONS DEFINED AND QUALIFIED DONEES
17 NCAC 05C .1203	CONTRIBUTIONS LIMITED TO FIVE PERCENT OF NET INCOME
17 NCAC 05C .1204	CONTRIBUTIONS FULLY DEDUCTIBLE
17 NCAC 05C .1205	CONTRIBUTIONS BY CORPORATIONS ALLOCATING NET INCOME
17 NCAC 05C .1206	CONTRIBUTIONS CARRY-OVER UNALLOWABLE

History Note: Authority G.S. 105-130.9; 105-202; 105-262;
Eff. February 1, 1976;
Repealed Eff. October 31, 1981.