

**SUBCHAPTER 05F – SECRETARY'S AUTHORITY TO ADJUST NET INCOME OR TO REQUIRE A
COMBINED RETURN**

SECTION .0100 - GENERAL

17 NCAC 05F .0101 SCOPE

The rules in this Subchapter apply to the Secretary's authority under G.S. 105-130.5A to adjust net income or to require a combined return for taxable years beginning on or after January 1, 2012.

History Note: Authority G.S. 105-130.5A; 105-262.1;
Eff. January 31, 2013;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,
2017.