

**SECTION .2800 - TAXES PAID**

<b>17 NCAC 06B .2801</b>	<b>GENERAL</b>
<b>17 NCAC 06B .2802</b>	<b>CASH AND ACCRUAL BASIS</b>
<b>17 NCAC 06B .2803</b>	<b>WHO MAY CLAIM THE DEDUCTION</b>
<b>17 NCAC 06B .2804</b>	<b>BUSINESS DEDUCTION</b>
<b>17 NCAC 06B .2805</b>	<b>DEDUCTIBLE BY RESIDENTS</b>
<b>17 NCAC 06B .2806</b>	<b>NONDEDUCTIBLE</b>

*History Note:* Authority G.S. 105-135(11); 105-141.3; 105-147(6); 105-147(19); 105-262;  
Eff. February 1, 1976;  
Amended Eff. November 1, 1988; February 1, 1988; August 1, 1986; April 5, 1981;  
Repealed Eff. June 1, 1990.