

**SECTION .3000 - CONTRIBUTIONS**

<b>17 NCAC 06B .3001</b>	<b>GENERAL</b>
<b>17 NCAC 06B .3002</b>	<b>QUALIFIED ORGANIZATIONS</b>
<b>17 NCAC 06B .3003</b>	<b>GRATUITOUS SERVICE EXPENSES</b>
<b>17 NCAC 06B .3004</b>	<b>WHEN DEDUCTIBLE</b>
<b>17 NCAC 06B .3005</b>	<b>LIMITATIONS</b>
<b>17 NCAC 06B .3006</b>	<b>AMOUNT DEDUCTIBLE</b>
<b>17 NCAC 06B .3007</b>	<b>NONDEDUCTIBLE CONTRIBUTIONS</b>
<b>17 NCAC 06B .3008</b>	<b>PARTNERSHIP CONTRIBUTIONS</b>

*History Note:* Authority G.S. 105-147(15); 105-147(15a); 105-147(16);  
105-163.16(e); 105-262;  
Eff. February 1, 1976;  
Amended Eff. November 1, 1988; August 1, 1986; May 1, 1984; June 1, 1982;  
Repealed Eff. June 1, 1990.