

**17 NCAC 06B .3511      NONDEDUCTIBLE ITEMS**  
**17 NCAC 06B .3512      OUT-OF-STATE INCOME**

*History Note:*      *Authority G.S. 105-136; 105-140; 105-141(a); 105-142(c); 105-151; 105-154(b);105-262;*  
*Eff. February 1, 1976;*  
*Repealed Eff. June 1, 1990.*