

**17 NCAC 08 .1002**  
**17 NCAC 08 .1003**

**NEWLY CREATED BUSINESSES: ESTATES: ETC.**  
**LIQUIDATED BUSINESSES: CLOSED ESTATES: ETC.**

*History Note:* Authority G.S. 105-199 to 105-205; 105-262;  
Eff. February 1, 1976;  
Amended Eff. October 1, 1993; February 1, 1988; December 1, 1985;  
Repealed Eff. November 1, 1995.