

**07 NCAC 04R .0908      TIME PERIODS**

*History Note:*      *Authority G.S. 121-8; 26 U.S.C. 46-48; 26 U.S.C. 170; 26 U.S.C. 191; 26 C.F.R. Part 1; 36 C.F.R. 67;*  
*Eff. February 1, 1985;*  
*Amended Eff. June 1, 1989;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015;*  
*Expired Eff. August 1, 2025 pursuant to G.S. 150B-21.3A.*