

## SECTION .1000 - GENERAL BUSINESS CORPORATIONS

|                   |                               |
|-------------------|-------------------------------|
| 17 NCAC 05B .1001 | BASIS FOR THE TAX             |
| 17 NCAC 05B .1002 | FRANCHISE TAX BASES           |
| 17 NCAC 05B .1003 | CORPORATIONS REQUIRED TO FILE |
| 17 NCAC 05B .1004 | FORMS TO BE USED FOR FILING   |
| 17 NCAC 05B .1005 | REPORT AND PAYMENT DUE        |
| 17 NCAC 05B .1006 | TAX RATE                      |

*History Note:* Authority G.S. 105-122; 105-262;  
Eff. February 1, 1976;  
Repealed Eff. October 31, 1981.