



CHAPTER 105
ARTICLE 3F - RESEARCH AND DEVELOPMENT

N.C.G.S. § 105-129.53.

(See note for repeal) Substantiation.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:52 UTC	d4b421df20f82d1713530410 - 6bffc0cbe6d5fe44342d49c - b6fe6131d51b03b5

To claim a credit allowed by this Article, the taxpayer must provide any information required by the Secretary. Every taxpayer claiming a credit under this Article must maintain and make available for inspection by the Secretary any records the Secretary considers necessary to determine and verify the amount of the credit to which the taxpayer is entitled. The burden of proving eligibility for a credit and the amount of the credit rests upon the taxpayer, and no credit may be allowed to a taxpayer that fails to maintain adequate records or to make them available for inspection. (2004-124, s. 32D.2.)

END OF SECTION TEXT

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APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-129.53 (2026).

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