

SECTION 47 - FORMS USED FOR SALES AND USE TAX PURPOSES**47-1 SECRETARY SHALL PROVIDE FORMS**

The Secretary of Revenue is authorized to issue forms to be used for reporting and payment of taxes due. A taxpayer shall obtain prior written approval before using any form other than one authorized by the Secretary.

History Note: Authority G.S. 105-164.15; 105-262;
Issued: October 15, 1998.