§ 105-129.43. (See Editor's note for repeal) Substantiation.

A taxpayer allowed a credit under this Article must maintain and make available for inspection any information or records required by the Secretary of Revenue or the Housing Finance Agency. The burden of proving eligibility for a credit and the amount of the credit rests upon the taxpayer. (2002-87, s. 1.)

G.S. 105-129.43 Page 1