

**17 NCAC 06B .0106 FEDERAL FORMS**

A taxpayer whose federal return reflects an address outside of North Carolina shall attach a copy of the federal return to the taxpayer's North Carolina return.

*History Note: Authority G.S. 105-153.8; 105-155; 105-251; 105-252; 105-262;  
Eff. February 1, 1976;  
Amended Eff. August 1, 1998; June 1, 1993; February 1, 1991; June 1, 1990; May 1, 1984;  
Readopted Eff. May 1, 2016.*