

17 NCAC 06B .0109 FILING REQUIREMENTS - GENERAL STATEMENT

The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not allow the same standard deduction amount as the Internal Revenue Code or a personal exemption for the individual, the individual's spouse, the individual's children, or any other qualifying dependents on the State return.

*History Note: Authority G.S. 105-153.5; 105-262;
Eff. June 1, 1990;
Readopted Eff. May 1, 2016.*