

17 NCAC 06B .0113 TAXPAYERS DOMICILED IN COMMUNITY PROPERTY STATES

(a) If a married couple is domiciled in a state or country recognized for federal income tax purposes as a community property state or country and the spouses file separate North Carolina returns with each spouse reporting one-half of the salary and wages received while domiciled in the community property state or country, each spouse shall claim one-half of the credit for the income tax withheld with respect to community wages.

(b) A schedule or statement shall be attached to the North Carolina return showing the name and social security number of each spouse, that they were domiciled in a community property state or country, and that 50 percent of each spouse's income tax withheld is allocated to the other spouse's income tax return.

*History Note: Authority G.S. 105-163.10; 105-262;
Eff. June 1, 1990;
Amended Eff. June 1, 1993;
Readopted Eff. May 1, 2016.*