

17 NCAC 06B .0114 COMPUTATION OF TAXABLE INCOME - GENERAL

The starting point in determining North Carolina taxable income is federal adjusted gross income, subject to the additions, deductions, and North Carolina standard deduction or North Carolina itemized deductions as provided by G.S. 105-153.5 and 105-153.6. These adjustments do not apply to all individuals. Each individual shall determine if any of the adjustments apply to the individual's return.

*History Note: Authority G.S. 105-153.3; 105-153.4; 105-153.5; 105-153.6; 105-262;
Eff. June 1, 1990;
Amended Eff. June 1, 1993; October 1, 1991;
Readopted Eff. May 1, 2016.*