

**17 NCAC 06B .3902 NONRESIDENTS**

(a) The term "nonresident" includes an individual:

- (1) Who resides in North Carolina for a temporary or transitory purpose and is, in fact, a domiciliary resident of another state or country; or
- (2) Who does not reside in North Carolina but has income from sources within North Carolina and is, in fact, a domiciliary resident of another state or country.

(b) Under the Servicemembers Civil Relief Act, a member of the Armed Services who is a legal resident of another state stationed in North Carolina by virtue of military orders, is not subject to North Carolina income tax on his service pay but other income from employment, a business, or tangible property in North Carolina is subject to North Carolina income tax.

(c) There is no presumption as to the residence of a spouse of a member of the armed forces because of marriage. Legal residence shall be determined based on the facts in each case.

*History Note: Authority G.S. 105-153.4; 105-262;  
Eff. June 1, 1990;  
Amended Eff. May 1, 2006; June 1, 1993;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015.*