

17 NCAC 06B .3903 PART-YEAR RESIDENT

An individual who moves his domicile into or out of North Carolina during the tax year, is a part-year resident.

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