

17 NCAC 06C .0120 RECIPROCITY OF TAX CREDITS

North Carolina does not allow tax credit to nonresidents for income tax paid to another state or country; therefore, any relief from double taxation must be granted by the state of residence. North Carolina provides such relief to its residents as explained in 17 NCAC 06C .0107.

History Note: *Authority G.S. 105-153.9(a); 105-163.22; 105-262;*
Eff. February 1, 1976;
Amended Eff. June 1, 1990;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26,
2015.