

SUBCHAPTER 05B - CONTENTS

30 NCAC 05B .0101 DEFINITION OF IMMEDIATE FAMILY

A child of a covered person who is 18 years of age or older and who temporarily resides away from home is "residing in the covered person's household" for each year in which the child is claimed as a dependent on the covered person's Federal Income Tax Return.

History Note: *Authority G.S. 138A-10(a)(2); 138A-10(a)(4); 138A-10(a)(10); 138A-24(a);
Eff. January 1, 2011.*