17 NCAC 01C .0322 FORMS AND REQUIRED ACCOUNT IDENTIFICATION INFORMATION

(a) All North Carolina tax and Department of Revenue forms referenced in Title 17 of the North Carolina Administrative Code are available at www.dornc.com or by calling 1-877-252-3052. Federal income tax forms are available at www.irs.gov.

(b) All returns, reports, schedules, and correspondence filed with the Department shall contain the taxpayer's North Carolina identification number, federal employer identification number, or social security number, or combination thereof as required, to verify the identity of the taxpayer.

History Note: Authority G.S. 105-251; 105-252; 105-262; Eff. February 1, 1976; Amended Eff. May 1, 2016; January 1, 1994; Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.