

**17 NCAC 06B .0102      GENERAL**

Careful attention should be given to the answering of all questions and to the completion of all applicable schedules on the return. Incomplete or inaccurate information, or the failure to sign a return, may result in the returning of the forms to the taxpayer and in correspondence, thereby delaying the processing of the return and any refund due thereon.

*History Note:*      *Authority G.S. 105-153.8; 105-155; 105-251; 105-252; 105-262;*  
*Eff. February 1, 1976;*  
*Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26,*  
*2015.*