

17 NCAC 06B .0104 COMPLETING A RETURN

- (a) A taxpayer shall use the North Carolina income tax return forms and schedules for the year that his or her taxable year begins.
- (b) A person who files an income tax return for an unmarried individual who died during the taxable year shall enter the date of the individual's death and the individual's name on the return.
- (c) On a return, a taxpayer shall furnish his or her social security number and the name and social security number of his or her spouse and shall indicate whether the return is filed jointly or separately.
- (d) The same filing status claimed on the federal income tax return shall be claimed on the North Carolina income tax return. If the taxpayer has not filed a federal income tax return, the taxpayer shall claim the filing status to which the taxpayer would be entitled under section 2 of the Internal Revenue Code. However, if the taxpayer filed the federal return as married filing jointly and either the taxpayer or the taxpayer's spouse is a nonresident and had no North Carolina taxable income, the taxpayer may file the North Carolina tax return as either married filing jointly or married filing separately as explained in 17 NCAC 06B .3904.
- (e) Each applicable line of the tax return shall be completed and the entering of words or phrases, such as "unconstitutional" or "object - self incrimination" shall not meet the requirement of completing each applicable line on the return.
- (f) The tax shall be computed by multiplying North Carolina taxable income by the tax rate in G.S. 105-153.7. In the case of a delinquent return, the penalties prescribed by G.S. 105-236(a)(3) and G.S. 105-236(a)(4) and interest prescribed by G.S. 105-241.21 shall be added.
- (g) If an individual has moved into or out of North Carolina during the tax year or is a nonresident with income from sources within North Carolina, Form D-400 Schedule PN Part-Year Resident and Nonresident Schedule shall be completed. Credit for tax paid to another state shall not be allowed to an individual moving into or out of this State unless the individual has income derived from and taxed by another state or country while a resident of this State.
- (h) If a tax credit is claimed for tax paid to another state or country, there shall be attached to the return a true copy of the return filed with the other state or country and a canceled check, receipt, or other proof of payment of tax to the other state or country.
- (i) Every return shall be signed by the taxpayer or his or her authorized agent, and joint returns shall be signed by both spouses.
- (j) Where tax has been withheld, the State copy of the Wage and Tax Statement shall be attached to the return.
- (k) Any additional information that the taxpayer believes will assist in the processing and auditing of a return shall be indicated on the return or a worksheet or schedule attached to the return.
- (l) Anyone who is paid to prepare a return shall sign the return in the space provided.

History Note: Authority G.S. 105-153.3; 105-153.7; 105-153.8; 105-153.9; 105-154; 105-155; 105-163.5(e); 105-163.7; 105-163.10; 105-251; 105-252; 105-262; Eff. February 1, 1976; Amended Eff. September 1, 2008; February 1, 2005; August 1, 2002; July 1, 1999; August 1, 1998; November 1, 1994; June 1, 1993; October 1, 1991; June 1, 1990; Readopted Eff. May 1, 2016; Amended Eff. May 1, 2018.