

17 NCAC 06B .0104 COMPLETING A RETURN

- (a) A taxpayer must use the North Carolina income tax form for the year in which 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 must enter the date of the individual's death and the individual's name on the return.
- (c) On a return, a taxpayer must furnish his or her social security number and the name and social security number of his or her spouse and must indicate whether the return is filed jointly or separately.
- (d) The same filing status claimed on the Federal income tax return must be claimed on the North Carolina income tax return. However, if the taxpayer filed the Federal return as married filing jointly and either the taxpayer or their spouse is a nonresident and had no North Carolina taxable income, for tax years beginning on or after January 1, 2006, 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 must be completed and the entering of words or phrases, such as "unconstitutional" or "object - self incrimination" does not meet the requirement of completing each applicable line on the return.
- (f) The tax must be computed accurately and, in the case of a delinquent return, the penalty and interest prescribed by statute must 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, the section on Form D-400, Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents, must be completed. Credit for tax paid to another state is not 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 must 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 must be signed by the taxpayer or his or her authorized agent, and joint returns must be signed by both spouses.
- (j) Where tax has been withheld, the state copy of the Wage and Tax Statement must be attached to the return.
- (k) Any additional information that will assist in the processing and auditing of a return must be indicated on the return or a worksheet or schedule attached to the return.
- (l) Anyone who is paid to prepare a return must sign the return in the space provided.

*History Note: Authority G.S. 28A-15-8; 105-151; 105-152; 105-154; 105-155; 105-163.5(e); 105-163.7; 105-163.10; 105-251; 105-252; 105-262;
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