

17 NCAC 06B .0106 FEDERAL FORMS

A taxpayer whose federal return reflects an address outside of North Carolina must attach a copy of pages 1 and 2 of the federal return to the taxpayer's North Carolina return.

History Note: *Authority G.S. 105-152; 105-155; 105-251; 105-252; 105-262;*
Eff. February 1, 1976;
Amended Eff. August 1, 1998; June 1, 1993; February 1, 1991; June 1, 1990; May 1, 1984.