

17 NCAC 06B .0109 FILING REQUIREMENTS - GENERAL STATEMENT

The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not adjust the standard deduction and personal exemption for inflation as required by the Internal Revenue Code.

*History Note: Authority G.S. 105-134.6(c); 105-262;
Eff. June 1, 1990.*