

17 NCAC 06B .0113 TAXPAYERS DOMICILED IN COMMUNITY PROPERTY STATES

(a) If a husband and wife who are domiciled in a community property state or country recognized as such for federal income tax purposes file separate North Carolina returns and each spouse reports one-half of the salary and wages received while domiciled in the community property state or country, each spouse is entitled to claim one-half of the credit for the income tax withheld with respect to such community wages.

(b) A schedule or statement shall be attached to the North Carolina return showing the name and social security number of each spouse and that they were domiciled in a community property state and as such, 50 percent of each spouse's income tax withheld is allocated to the other spouse's income tax return.

*History Note: Authority G.S. 105-163.10; 105-262;
 Eff. June 1, 1990;
 Amended Eff. June 1, 1993.*