



Nonresidents and Part-Year Residents

You are considered a nonresident if you are legal resident of another state. A nonresident is required to report income received from services performed in North Carolina or from tangible property located in this state. You are a part-year resident if you moved to North Carolina and became a resident during the tax year or you moved out of North Carolina and became a resident of another state. Part-year residents are required to report all income received while a resident as well as from services performed in North Carolina or from tangible property located in this state.

You must include a copy of your federal income tax return if your federal return does not show a North Carolina address.

If you filed a joint federal return and one of you was a nonresident of North Carolina who had no North Carolina taxable income, you may file a joint State return. However, you still have the option of filing your State return as married filing separately. If you choose to file a separate North Carolina return, you must complete either a federal return as married filing separately reporting only your income, deductions, and exemptions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.

Part-year residents who receive income from sources in another state or country while they are North Carolina residents which is taxed by another state or country may be eligible to claim a tax credit. Nonresidents are not entitled to tax credits for taxes paid to another state or country.

To order the form D-400, D-400TC and instructions, call 1-877-252-3052 or the forms may be obtained from a [service center](#) or from our [Order Forms](#) page.

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Form D-400 Filing Requirements

Do I need to file a North Carolina Individual Income Tax Return?

- If your income equals or exceeds the amount for your filing status shown on the charts below, you must file a return.

I'm a part-year resident. Do I have to file?

- If you are a part-year resident, you must file if:
 - you received income while a resident of the state OR;
 - you received income while a nonresident that is attributable to ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession or occupation carried on within the state, or is derived from gambling activities in this state and whose total income for the taxable year equals or exceeds the amount for your filing status shown in the following charts.

I'm a nonresident. Do I have to file?

- If you are a nonresident, you must file if:
 - you received income for the taxable year from North Carolina sources that was attributable to ownership of any interest in real or tangible personal property in the state or derived from a business, trade, profession, or occupation carried on in North Carolina, or is derived from gambling activities in this state and whose total income from all sources -- both inside and outside -- the state equals or exceeds the amount for your filing status shown in the charts below.

I had North Carolina income tax withheld, but my income is less than what is shown in the charts. Do I have to file?

- If you had North Carolina income tax withheld during the year but your income is below the amount required for filing shown in the following charts, you must still file a return to receive a refund of the tax withheld.

I wasn't required to file a federal income tax return; do I still have to file a North Carolina return?

- If you were not required to file a federal income tax return but your gross income from all sources both inside and outside of North Carolina equals or exceeds the amount for your filing status shown in the charts below, you must complete a federal return and attach it to your North Carolina income tax return to show how your negative federal taxable income was determined.

I'm married. Do my spouse and I have to file a joint return?

- You and your spouse must file a joint return if:
 - you filed a joint federal income tax return AND;
 - both of you were residents of North Carolina or both of you had North Carolina taxable income.
- When you file a joint return, you must include the names and social security numbers of both spouses on the return.
- If you filed a joint federal return and one of you was a nonresident of North Carolina who had no North Carolina taxable income, you may file a joint State return. However, you still have the option of filing your State return as married filing separately. See the following question regarding separate returns.

What should I do if I filed a joint federal return, but I want to file a separate North Carolina return?

- If you filed a joint federal income tax return but file a separate North Carolina return, you must complete either a separate federal return reporting only your income, exemptions, and deductions, OR a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return.
- You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address. Both spouses are jointly and severally liable for the tax due on a joint return unless one spouse has been relieved of any liability for federal income tax purposes as a result of the "innocent spouse" rules provided under Internal Revenue Code Section 6015.

**Filing Requirements
For Most Taxpayers**

If You Are:	A Return is Required if Your Gross Income is More Than:
Single	\$5,500
Single (age 65 or over)	\$6,250
Married:	
Filing Joint Return	\$11,000
Filing Joint Return one spouse age 65 or over	\$11,600
Filing Joint Return both spouses age 65 or over	\$12,200
Married:	
Filing Separate Return	\$2,500
Head of Household	\$6,900
Head of Household (age 65 or over)	\$7,650
Qualifying Widow (or widower) with dependent child	\$8,500
Qualifying Widow (or widower) (age 65 or over)	\$9,100

I am a dependent. Do I have to file a North Carolina return?

- If another person (such as your parent) can claim you as a dependent on their federal income tax return, use the following chart to determine if you must file a North Carolina income tax return.

**Filing Requirements
For Children and Other Dependents**

Single dependents under 65 must file a return if your unearned income was:	
\$1 or more AND the total of that income plus your earned income was:	more than \$500
\$0 AND the total of that income plus your earned income was:	more than \$3,000
Single dependents age 65 or older or blind must file a return if your:	
earned income was	more than \$3,750
(if 65 or older AND blind):	(\$4500)

unearned income was: (if 65 or older AND blind):	more than \$1,250 (\$2,000)
gross income was (if 65 or older AND blind):	more than the total of your earned income (up to \$3,000) OR \$500, whichever is larger, plus \$750 (\$1,500)
Married dependents under 65 must file a return if:	
your earned income was:	more than \$3,000
you had any unearned income and your gross income was:	more than \$500
your gross income was:	at least \$10 and your spouse files a separate federal income tax return on Form 1040 and itemizes deductions.
Married dependents 65 or older or blind must file a return if your:	
earned income was (if 65 or older AND blind):	more than \$3,600 (\$4,200)
unearned income was (if 65 or older AND blind):	more than \$1,100 (\$1,700)
gross income was (if 65 or older AND blind):	more than the total of your earned income (up to \$2,750), or \$500, whichever is larger, plus \$600 (\$1,200)
gross income was	at least \$10 and your spouse files a separate federal income tax return on Form 1040 and itemizes deductions.

What is 'unearned income'?

- Unearned income includes:
 - taxable interest dividends capital gains pensions annuities and;
 - social security benefits.

What is 'earned income'?

- Earned income includes
 - salaries
 - wages
 - tips
 - professional fees
 - scholarships that must be included in income and;
 - other compensation received for personal services.

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