



CHAPTER 105
ARTICLE 9 - GENERAL ADMINISTRATION; PENALTIES AND REMEDIES

N.C.G.S. § 105-254.1.

Identification of veterans on income tax form D-400.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:23 UTC	6031a57a07eb2b696e3f394e - a9392d482babfa63878102c0 - 2743566a2197d34f

- § 105-254.1(a)

The Secretary shall provide appropriate space and instructions on the individual income tax form D-400 for an individual to voluntarily indicate whether or not the filing individual is a veteran and, on a joint return, whether or not the individual's spouse is a veteran.
- § 105-254.1(b)

Using the information reported pursuant to this section, the Secretary shall compile summary information on an aggregate basis about the number of veterans filing tax returns in this State and shall annually provide that information to the Department of Military and Veterans Affairs no later than January 15 of each year. Information specific to individual employers or employees shall remain confidential in accordance with G.S. 105-259.
- § 105-254.1(c)

As used in this section, the term "veteran" shall mean a person as defined in G.S. 143B-1213(3)b. (2016-112, s. 1.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
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G.S. 105-259	(b)	<i>"shall remain confidential in accordance with"</i>
G.S. 143B-1213(3)	(c)	<i>"mean a person as defined in"</i>

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-254.1 (2026).

PINPOINT

N.C. Gen. Stat. § 105-254.1(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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