

D-400

Web 10-11

Individual Income Tax Return 2011

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2011, or fiscal year beginning (MM-DD) - - 1 1 and ending (MM-DD-YY) - - - -

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Form fields for Name, M.I., Last Name, Spouse's Name, Mailing Address, City, State, Zip Code, Country, and County.

Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.

Fill in circle if this is an AMENDED 2011 return. IMPORTANT: You must also complete Form D-400X-WS, Worksheet for Amending 2011 Individual Income Tax Return, and attach it to the front of your amended return.

Table with 3 columns: Deceased Taxpayer Information, N.C. Public Campaign Fund, and N.C. Political Parties Financing Fund.

Federal Adjusted Gross Income section with input field and instructions.

Residency Status section with Yes/No options for taxpayer and spouse.

Filing Status section with options: Single, Married Filing Jointly, Married Filing Separately, Head of Household, Qualifying Widow(er).

Taxable Income section with lines 6 through 10 and calculation instructions.



Staple All Pages of Your Return Here

Staple W-2s Here

11. Enter amount from Line 10 11. _____ .00

12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56 12. _____ .00

13. North Carolina Taxable Income Full-year residents enter the amount from Line 11. Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12 13. _____ .00

14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax. 14. _____ .00

15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line) 15. _____ .00

16. Subtract Line 15 from Line 14 16. _____ .00

17. Consumer Use Tax (See instructions on Page 8) 17. _____ .00

18. Add Lines 16 and 17 18. _____ .00

19. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)

a. Your tax withheld 19a. _____ .00

b. Spouse's tax withheld 19b. _____ .00

20. Other Tax Payments

a. 2011 Estimated Tax 20a. _____ .00

b. Paid with Extension 20b. _____ .00

c. Partnership 20c. _____ .00

d. S Corporation 20d. _____ .00

21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5) 21. _____ .00

22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6) 22. _____ .00

23. Add Lines 19a through 22 and enter the total on Line 23 23. _____ .00

24. a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result 24a. _____ .00

b. Penalties 24b. _____ .00

c. Interest 24c. _____ .00

d. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) 24d. _____ .00

25. Add Lines 24a, 24b, 24c, and 24d and enter the total - Pay This Amount You can now pay online. Go to our website and click on Electronic Services for details. 25. \$ _____ .00

26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result 26. _____ .00

27. Amount of Line 26 to be applied to 2012 Estimated Income Tax 27. _____ .00

28. Contribution to the N.C. Nongame and Endangered Wildlife Fund 28. _____ .00

29. Add Lines 27 and 28 29. _____ .00

30. Subtract Line 29 from Line 26 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile. 30. _____ .00

If amount on Line 11 or 13 is negative, fill in circle.
Example:

If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.

Exception to underpayment of estimated tax



Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

31. Enter the itemized deductions or the standard deduction from your federal return

- Form 1040, Line 40
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$5,800 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,600 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

32. Enter your N.C. standard deduction (The standard deduction for most people is shown below.)

| | |
|--|--|
| <input type="radio"/> Single.....\$3,000 | <input type="radio"/> Married filing jointly.....\$6,000 |
| <input type="radio"/> Head of household.....\$4,400 | <input type="radio"/> Married filing separately: |
| <input type="radio"/> Qualifying widow(er).....\$6,000 | If your spouse does not claim itemized deductions.....\$3,000 |
| | If your spouse claims itemized deductions.....0 |

Note: If 65 or older or blind **OR** if someone can claim you as a dependent, see the applicable chart or worksheet on Page 11 to determine the amount to enter on this line.

33. **Subtract** Line 32 from Line 31 and enter the result here, but not less than zero

34. **If you claimed the standard deduction** on your federal return, **do not** enter any amount on Line 34. **Instead, skip Line 34 and go to Line 35.**
If you itemized your deductions on your federal return, enter on this line the state and local taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A.

35. **If you claimed the standard deduction**, enter the amount from Line 33 above.
If you itemized your deductions, compare Line 33 with Line 34 and enter whichever is less.

36. Personal exemption adjustment (See instructions on Page 12)

37. Interest income from obligations of states other than North Carolina

38. Adjustment for bonus depreciation (See instructions on Page 12)

39. Adjustment for section 179 expense deduction (See instructions on Page 12)

40. Other additions to federal taxable income (Attach explanation or schedule)

41. **Total additions** - Add Lines 35 through 40 (Enter the total here and on Line 7)

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Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

42. State or local income tax refund if included on Line 10 of Federal Form 1040

43. Interest income from obligations of the United States or United States' possessions

44. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return

45. Retirement benefits received from **vested** N.C. State government, N.C. local government, or federal government retirees (**Bailey settlement - Important: See Line instructions on Page 13**)

46. If you have retirement benefits not reported on Lines 44 or 45, complete the **Retirement Benefits Worksheet** on Page 14 and enter the result here

47. Severance wages (See Line instructions on Page 14 for explanation of qualifying severance wages)

48. Adjustment for bonus depreciation added back in 2008, 2009, and 2010 (See Line instructions on Page 14)

| | | |
|--------------------------|--------------------------|--------------------------|
| 48a. 2008 | 48b. 2009 | 48c. 2010 |
| <input type="text"/> .00 | <input type="text"/> .00 | <input type="text"/> .00 |

(Add Lines 48a, 48b, and 48c and enter on Line 48d.)

49. Adjustment for section 179 expense deduction added back in 2010 (See Line instructions on Page 14)

50. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 14 for deduction limitations)

Deductions from Federal Taxable Income (continued)

51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006 (See instructions on Page 14) ▶ 51. _____ .00
52. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 52. _____ .00
53. Total deductions - Add Lines 42 through 52 (Enter the total here and on Line 9) 53. _____ .00

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents
(See Line Instructions beginning on Page 14. Note: **Do not complete Lines 54 through 56 if you were a full-year resident.**)

Fill in applicable circles

| You | | Spouse | |
|---|--|--|--|
| Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes. → <input type="radio"/> <input type="radio"/> | | | |
| Date residency began ____-____-____ (MM-DD-YY) | Date residency ended ____-____-____ (MM-DD-YY) | Date residency began ____-____-____ (MM-DD-YY) | Date residency ended ____-____-____ (MM-DD-YY) |
| Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year. → <input type="radio"/> <input type="radio"/> | | | |

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

54. Enter the amount from **Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 54. _____ .00
55. Enter the amount from **Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 55. _____ .00
56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.) 56. _____

If amount on Line 54 or 55 is negative, fill in circle.
Example:

| | | | | |
|---|--|---|--|------------|
| Sign Here | I certify that, to the best of my knowledge, this return is accurate and complete. | | If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. | |
| | Your Signature _____ | Date _____ | Paid Preparer's Signature _____ | Date _____ |
| | Spouse's Signature (If filing joint return, both must sign.) _____ | | Preparer's FEIN, SSN, or PTIN ▶ _____ | |
| | Home Telephone Number (Include area code.) ▶ _____ | | Preparer's Telephone Number (Include area code.) ▶ _____ | |
| If REFUND mail return to: N.C. DEPT. OF REVENUE P.O. BOX R RALEIGH, NC 27634-0001 | | If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0640 | | |



Original Return Payment Options

Online – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to our website at www.dorn.com and click on **Electronic Services** for details.

Payment voucher – If you do not pay your tax online, go to our website and generate a personalized Form **D-400V**. Enclose the voucher with your return and payment, and mail to the address listed above. If you do not pay online or by payment voucher, mail a check or money order with your return for the full amount due. Please write "D-400", and your name, address, and social security number on the payment. If filing a joint return, write both social security numbers on your payment in the order that they appear on the return. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

Amended Returns

See Form D-400X-WS for the mailing address and payment options for amended returns.

Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.