

# Individual Income Tax Return 2003

North Carolina Department of Revenue

*Print in Black or Blue Ink Only.*

For calendar year **2003**, or other tax year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **03** and ending (MM-DD-YY) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Your Social Security Number

Spouse's Social Security Number

**You must enter your  
 social security number(s)**

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

M.I.

Your Last Name

If a Joint Return, Spouse's First Name

M.I.

Spouse's Last Name

Address

County (Enter first five letters)

City

State

Zip Code

Country (If not U.S.)

Deceased Taxpayer Information	N.C. Public Campaign Financing Fund	N.C. Political Parties Financing Fund
If return is for a deceased taxpayer or deceased spouse, enter date of death.  Deceased taxpayer's date of death <input style="width: 80px;" type="text"/> (MM-DD-YY)  Deceased spouse's date of death <input style="width: 80px;" type="text"/> (MM-DD-YY)	This fund pays for a nonpartisan voter guide and helps fund judicial candidates who accept strict fund-raising and spending limits. Do you agree that \$3 should go to this fund? Filling in a circle below will not increase your tax or reduce your refund.  <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <u>You</u>  <input type="radio"/> Yes  <input type="radio"/> No           </div> <div style="text-align: center;"> <u>Your Spouse</u>  <input type="radio"/> Yes  <input type="radio"/> No           </div> </div>	Fill in appropriate circle if you want to designate \$1 to this fund. Your tax remains the same whether or not you make a designation.  <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <u>You</u>  <input type="radio"/> Democratic  <input type="radio"/> Republican  <input type="radio"/> Unspecified           </div> <div style="text-align: center;"> <u>Your Spouse</u>  <input type="radio"/> Democratic  <input type="radio"/> Republican  <input type="radio"/> Unspecified           </div> </div>

**Federal Adjusted Gross Income**  
 Enter federal adjusted gross income from your federal return (Form 1040, Line 34; Form 1040A, Line 21; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I) Fill in circle if negative  \_\_\_\_\_ **.00**

**Residency Status** Were you a resident of N.C. for the entire year of 2003?  Yes  No If no, complete Lines 46 through 50 on Page 4  
 Was your spouse a resident for the entire year?  Yes  No

**Filing Status** Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2003, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed.

1.  Single

2.  Married Filing Jointly

3.  Married Filing Separately → (Enter your spouse's full name and Social Security Number) Name \_\_\_\_\_ SSN \_\_\_\_\_

4.  Head of Household

5.  Qualifying Widow(er) with Dependent Child (Year spouse died: \_\_\_\_\_)

Enter the Number of Exemptions claimed on your federal income tax return  
 \_\_\_\_\_

*Page references are to Form D-401, Individual Income Tax Instructions*

Enter Whole U.S. Dollars Only

**6. Taxable Income from Your Federal Income Tax Return**  
 Form 1040, Line 40; Form 1040A, Line 27; Form 1040EZ, Line 6; or TeleFile Tax Record, Line K(1) Taxable Income (If zero, see the Line Instructions) 6.  \_\_\_\_\_ **.00**

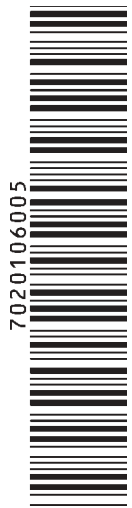
If amount on Line 6, 8, or 10 is negative, fill in circle.  
  
 Example:

**7. Additions to Federal Taxable Income**  
 All taxpayers must complete Lines 29 through 38 on Page 3 and enter amount from Line 38 7. \_\_\_\_\_ **.00**

**8. Add Lines 6 and 7** 8.  \_\_\_\_\_ **.00**

**9. Deductions from Federal Taxable Income**  
 If applicable, complete Lines 39 through 45 on Page 3 and enter amount from Line 45 9. \_\_\_\_\_ **.00**

**10. Line 8 minus Line 9** 10.  \_\_\_\_\_ **.00**



\_\_\_\_\_

\_\_\_\_\_ - \_\_\_\_\_

11. Enter amount from Line 10

12. Part-year residents and nonresidents

Complete Lines 46 through 50 on Page 4 and enter decimal amount from Line 50

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

14. North Carolina Income Tax

If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 15 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 23 to calculate your tax.

15. Tax Credits (From Form D-400TC, Part 4, Line 32 - You must attach Form D-400TC if you enter an amount on this line)

16. Subtract Line 15 from Line 14

17. Consumer Use Tax (See instructions on Page 6)

18. Add Lines 16 and 17

19. North Carolina Income Tax Withheld

(Staple original or copy of the original State wage and tax statement(s) in top left-hand corner of the return)

a. Your tax withheld

▶ 19a.

\_\_\_\_\_ .00

b. Spouse's tax withheld

▶ 19b.

\_\_\_\_\_ .00

20. Other Tax Payments

a. 2003 Estimated Tax

▶ 20a.

\_\_\_\_\_ .00

b. Paid with Extension

▶ 20b.

\_\_\_\_\_ .00

c. Partnership

▶ 20c.

\_\_\_\_\_ .00

d. S Corporation

▶ 20d.

\_\_\_\_\_ .00

21. Add Lines 19a through 20d and enter the total on Line 21

21.

\_\_\_\_\_ .00

22. a. If Line 18 is more than Line 21, subtract and enter the result

▶ 22a.

\_\_\_\_\_ .00

b. Penalty for underpayment of estimated income tax (See instructions and enter letter in box, if applicable)

Penalty Exception ▶

▶ 22b.

\_\_\_\_\_ .00

c. Other penalties and interest (See instructions)

22c.

\_\_\_\_\_ .00

23. Add Lines 22a, 22b, and 22c and enter the total - Pay This Amount

You can now pay online. Go to our website and click on Electronic Services for details.

23. \$

\_\_\_\_\_ .00

24. If Line 18 is less than Line 21, subtract and enter the result

24.

\_\_\_\_\_ .00

25. Amount of Line 24 to be applied to 2004 Estimated Income Tax

▶ 25.

\_\_\_\_\_ .00

26. Contribution to the N.C. Nongame and Endangered Wildlife Fund

▶ 26.

\_\_\_\_\_ .00

27. Add Lines 25 and 26

27.

\_\_\_\_\_ .00

28. Subtract Line 27 from Line 24 and enter the Amount To Be Refunded

▶ 28.

\_\_\_\_\_ .00

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

Be sure to sign and date your return on Page 4.

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**Additions to Federal Taxable Income** (See Line Instructions beginning on Page 8.)

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

- Form 1040, Line 37
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$4,750 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$9,500 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- TeleFile Tax Record filers - enter standard deduction from Line J(1) of TeleFile Tax Record

Enter Whole U.S. Dollars Only

▶ 29. \_\_\_\_\_ .00

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

- Single ..... \$3,000
- Married filing jointly ..... \$5,500
- Head of household ..... \$4,400
- Married filing separately:
- Qualifying widow(er) .... \$5,500
- If your spouse does not claim itemized deductions . \$2,750
- If your spouse claims itemized deductions ..... 0

▶ 30. \_\_\_\_\_ .00

**Note: If 65 or older or blind OR if someone can claim you as a dependent, see the applicable chart or worksheet on Page 8 to determine the amount to enter on this line.**

31. **Subtract** Line 30 from Line 29 and enter the result here, but not less than zero  
**IMPORTANT: If you claimed the standard deduction on your federal return, skip Line 32 and enter on Line 33 the amount entered on Line 31**

▶ 31. \_\_\_\_\_ .00

32. If you itemized your deductions on your federal return, Form 1040, enter the state and local income taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. **IMPORTANT: If you were required to complete the Itemized Deductions Worksheet in the instructions for Federal Form 1040, see Page 9**

▶ 32. \_\_\_\_\_ .00

33. **Compare Line 31 with Line 32 and enter whichever is less**

▶ 33. \_\_\_\_\_ .00

34. Personal exemption adjustment (Complete the **Personal Exemption Adjustment Worksheet** on Page 9 of the instructions and enter the result)

▶ 34. \_\_\_\_\_ .00

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

▶ 35. \_\_\_\_\_ .00

36. Adjustment for additional first-year depreciation (See instructions on Page 9)

▶ 36. \_\_\_\_\_ .00

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

▶ 37. \_\_\_\_\_ .00

38. **Total additions** - Add Lines 33 through 37 (Enter the total here and on Line 7)

▶ 38. \_\_\_\_\_ .00

**Deductions from Federal Taxable Income** (See Line Instructions beginning on Page 10.)

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

▶ 39. \_\_\_\_\_ .00

40. Interest income from obligations of the United States, United States' possessions, or the State of North Carolina

▶ 40. \_\_\_\_\_ .00

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

▶ 41. \_\_\_\_\_ .00

42. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (**Bailey settlement**)

▶ 42. \_\_\_\_\_ .00

43. If you have retirement benefits not reported on Lines 41 or 42, complete the **Retirement Benefits Worksheet** on Page 11 and enter the result here

▶ 43. \_\_\_\_\_ .00

44. Other deductions from federal taxable income (Attach explanation or schedule)

▶ 44. \_\_\_\_\_ .00

45. **Total deductions** - Add Lines 39 through 44 (Enter the total here and on Line 9)

▶ 45. \_\_\_\_\_ .00

This page must be filed with Pages 1 and 2 of this form.

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Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 11.)

<p>If you were a part-year resident of North Carolina, enter the dates of residency in the boxes.</p>	Date residency began (MM-DD-YY)	<input type="text"/>	<input type="text"/>
	Date residency ended (MM-DD-YY)	<input type="text"/>	<input type="text"/>

If amount on Line 46, 47, 48, or 49 is negative, fill in circle. Example:  Enter Whole U.S. Dollars Only

46. Total income while you were a **Resident** of North Carolina  
(If a loss, enter amount and fill in circle to indicate the amount is negative)  .00

47. Total income from North Carolina sources while you were a **Nonresident** of North Carolina (If a loss, enter amount and fill in circle to indicate the amount is negative)  .00

48. Add Lines 46 and 47  .00

49. Total income from all sources  
Form 1040, Line 22; 1040A, Line 15; 1040EZ, Line 4; or TeleFile Tax Record, Line I (If you entered additions or deductions on Lines 7 or 9, see the instructions on Page 11)  .00

50. Divide Line 48 by Line 49 (Enter the result as a decimal amount here and on Line 12; round to four decimal places)

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.	
Sign Here	Your Signature _____ Date _____	Paid Preparer's Signature _____ Date _____	
	Spouse's Signature (If filing joint return, both must sign.) _____ Date _____	Preparer's FEIN, SSN, or PTIN <input type="text"/>	
	Daytime Telephone Number (Include area code.) <input type="text"/>	Preparer's Telephone Number (Include area code.) <input type="text"/>	
<p>If REFUND mail return to: N.C. DEPT. OF REVENUE P.O. BOX R RALEIGH, NC 27634-0001</p>		<p>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</p>	

### Payment Options

**Online** - You may pay your tax online by bank draft, Visa, or MasterCard. Go to the Department's website [www.dor.state.nc.us](http://www.dor.state.nc.us) and click on **Electronic Services** for details.

**Payment Voucher** - If you received a pre-addressed income tax booklet **and** you do not pay your tax online, use the payment voucher (**Form D-400V**) included in the back of the booklet. Complete the voucher and enclose it with your return and payment in the envelope provided. Do not use Form D-400V if any of the preprinted information does not match what you entered on your return. Instead, go to our website to generate a personalized D-400V with the correct information. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.



# 2003 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 12.

If you claim a tax credit on Line 15 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters)  _____	Your Social Security Number  ____-____-____
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## Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 12.

1. Total income from all sources while a resident of North Carolina (combined for joint filers), adjusted by the applicable additions shown on Lines 35 through 37 and deductions shown on Lines 39 through 44. Do not make an adjustment for any portion of Line 37 or 44 that does not relate to gross income. (If Line 1 is negative, fill in circle)	▶ ○	1.	Enter Whole U.S. Dollars Only _____	.00
2. The portion of Line 1 that was taxed by another state or country	▶	2.	_____	.00
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)	▶	3.	_____	
4. North Carolina income tax (From Form D-400, Line 14)	▶	4.	_____	.00
5. Computed credit (Multiply Line 3 by Line 4)	▶	5.	_____	.00
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 12 for definition of net tax paid)	▶	6.	_____	.00
7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4	▶	7a.	_____	.00
7b. Enter in the box the number of states for which credits are claimed	▶	7b.	_____	

## Part 2. Credit for Child and Dependent Care Expenses

8. Enter the expenses from Line 3 of Federal Form 2441 or Line 3 of Schedule 2, Part II, Form 1040A, not to exceed \$2,400 for one qualifying dependent or \$4,800 for two or more qualifying dependents (See Credit for Child and Dependent Care Expenses on Page 12 for additional information)	▶	8.	_____	.00
9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves	▶	9.	_____	.00
10. Credit (Use the Child and Dependent Care Credit Table on Page 12. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here)	▶	10.	_____	.00
11. Other qualifying expenses (Line 8 minus Line 9)	▶	11.	_____	.00
12. Credit (Use the Child and Dependent Care Credit Table on Page 12 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here)	▶	12.	_____	.00
13. Total credit for child and dependent care expenses (Line 10 plus Line 12). Full-year residents enter this amount here and on Line 15 below	▶	13.	_____	.00
14. Nonresidents and part-year residents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below	▶	14.	_____	.00
15. Total credit for child and dependent care expenses from Line 13 or Line 14 (Include the amount on this line in the total on Line 19, Part 4)	▶	15.	_____	.00

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Part 3. Credit for Children

Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 34; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through 18; you may not claim the credit for children

Enter Whole U.S. Dollars Only

- 16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$75 and enter the result here (Full-year residents enter this amount here and on Line 18 below)
17. Nonresidents and part-year residents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below
18. Credit for children (Include the amount on this line in the total on Line 19, Part 4)

Part 4. Other Tax Credits (Limited to the amount of tax)

- 19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18)
20. Credit for charitable contributions by nonitemizers (Complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 13 of the instructions)
21. Credit for long-term care insurance premiums (Complete the Worksheet for Determining Tax Credit for Premiums Paid on Long-term Care Insurance Contracts on Page 13 of the instructions) Do not enter more than \$350 per contract
22. Credit for qualified business investments (See instructions on Page 13)
23. Credit for disabled taxpayer, dependent, or spouse (Complete Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent, or Spouse, and enter the amount from Line 13 or 14, whichever is applicable)
24. Credit for certain real property donations (See instructions on Page 14)
25. Credit for rehabilitating an historic structure (See instructions on Page 14)
26. Other miscellaneous income tax credits (See instructions on Page 14)
27. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478
28. Total (Add Lines 19 through 27)
29. Amount of tax (From Form D-400, Line 14)
30. Enter the lesser of Line 28 or Line 29
31. Business incentive and energy tax credits (See instructions on Page 14. Attach Form NC-478 and any required supporting schedules to the front of your income tax return)
32. Add Lines 30 and 31 (Enter the total here and on Form D-400, Line 15) The amount on this line may not exceed the tax shown on Form D-400, Line 14

You must submit this form if you claim a tax credit on Line 15 of Form D-400.

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