

← Staple W-2s Here

D-400

Web
9-08

Print in Black
or Blue Ink Only.

Individual Income Tax Return 2008

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

For calendar year **2008**, or fiscal year beginning (MM-DD) _____ - _____ - **08** 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.) _____

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

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund
Taxpayer (MM-DD-YY) _____ Spouse (MM-DD-YY) _____ If return is for a deceased taxpayer or deceased spouse, enter date of death. <input type="checkbox"/> Fill in circle if return is filed and signed by Executor or Administrator.	Mark 'Yes' if you want to designate \$3 of taxes to this special Fund for voter education materials and for candidates who accept spending limits. Marking 'Yes' does not change your tax or refund. You: <input type="checkbox"/> Yes <input type="checkbox"/> No Your Spouse: <input type="checkbox"/> Yes <input type="checkbox"/> No (Fill in appropriate circle)	Fill in appropriate circle if you want to designate \$3 to this fund. Your tax remains the same whether or not you make a designation. You: <input type="checkbox"/> Democratic <input type="checkbox"/> Republican <input type="checkbox"/> Libertarian <input type="checkbox"/> Unspecified Your Spouse: <input type="checkbox"/> Democratic <input type="checkbox"/> Republican <input type="checkbox"/> Libertarian <input type="checkbox"/> Unspecified

Federal Adjusted Gross Income

Enter federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) Fill in circle if negative **_____ .00**

Residency Status Were you a resident of N.C. for the entire year of 2008? Yes No *If No, complete Lines 1 through 11. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 51 through 53.*
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 2008, 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.

- Single
- Married Filing Jointly
- Married Filing Separately → (Enter your spouse's full name and Social Security Number) Name _____ SSN _____
- Head of Household
- Qualifying Widow(er) with Dependent Child (Year spouse died: _____)

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

6. Taxable Income from Your Federal Income Tax Return

Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6 (If zero, see the Line Instructions)

Enter Whole U.S. Dollars Only

▶ 6. _____ .00

7. Additions to Federal Taxable Income

All taxpayers must complete Lines 30 through 40 on Page 3 and enter amount from Line 40

▶ 7. _____ .00

8. Add Lines 6 and 7

8. _____ .00

9. Deductions from Federal Taxable Income

If applicable, complete Lines 41 through 50 on Page 3 and enter amount from Line 50

▶ 9. _____ .00

10. Line 8 minus Line 9

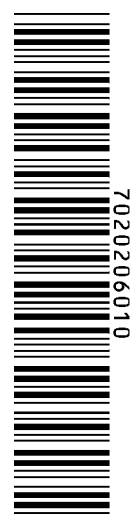
10. _____ .00

If amount on Line 6, 8, 10, 11, or 13 is negative, fill in circle.
Example: ●



11. Enter amount from Line 10		<input type="radio"/> 11.	_____	.00
12. Part-year residents and nonresidents Complete Lines 51 through 53 on Page 4 and enter decimal amount from Line 53		12.	_____	
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		<input type="radio"/> 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 17 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 25 to calculate your tax.		14.	_____	.00
15. Tax Credits (From Form D-400TC, Part 4, Line 36 - 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 7)		▶ 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 top left-hand corner of the return)	<input type="text" value="a. Your tax withheld"/>	▶ 19a.	_____	.00
	<input type="text" value="b. Spouse's tax withheld"/>	▶ 19b.	_____	.00
20. Other Tax Payments				
a. 2008 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. Add Lines 19a through 21 and enter the total on Line 22		22.	_____	.00
23. a. If Line 18 is more than Line 22, subtract and enter the result		▶ 23a.	_____	.00
b. Penalties and interest (See Line instructions)		23b.	_____	.00
c. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)	<input type="checkbox"/>	▶ 23c.	_____	.00
24. Add Lines 23a, 23b, and 23c and enter the total - Pay This Amount You can now pay online. Go to our website and click on Electronic Services for details.		24.	\$ _____	.00
25. If Line 18 is less than Line 22, subtract and enter the result		25.	_____	.00
26. Amount of Line 25 to be applied to 2009 Estimated Income Tax		▶ 26.	_____	.00
27. Contribution to the N.C. Nongame and Endangered Wildlife Fund		▶ 27.	_____	.00
28. Add Lines 26 and 27		28.	_____	.00
29. Subtract Line 28 from Line 25 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile .		▶ 29.	_____	.00

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



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

(See Line Instructions beginning on Page 12. Note: Do not complete Lines 51 through 53 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. →

You	
Date residency began	Date residency ended
_____	_____
(MM-DD-YY)	(MM-DD-YY)

Spouse	
Date residency began	Date residency ended
_____	_____
(MM-DD-YY)	(MM-DD-YY)

Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year. →

Part-year residents and nonresidents must complete the worksheet on Page 12 of the instructions to determine the amounts to enter on Lines 51 and 52 below.

Enter Whole U.S. Dollars Only

51. Enter the amount from Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the Instructions.

If amount on Line 51 or 52 is negative, fill in circle.

Example:

▶ 51. _____ .00

52. Enter the amount from Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the Instructions.

▶ 52. _____ .00

53. Divide Line 51 by Line 52 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.)

53. _____

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 _____

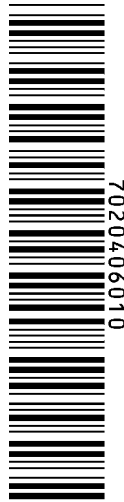
Preparer's FEIN, SSN, or PTIN ▶ _____

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



Payment Options

Online - You can pay your tax online by bank draft or credit or debit card using Visa or MasterCard. Go to our website www.dornc.com 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. **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. Be sure to enter your social security number(s) in the boxes provided on the voucher. 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.

D-400TC

Web 9-08

2008 Individual Tax Credits

North Carolina Department of Revenue See instructions beginning on Page 13.

If you claim a tax credit on Line 15 or Line 21 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

IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

1. Total income from all sources... 2. The portion of Line 1 that was taxed by another state or country. 3. Divide Line 2 by Line 1... 4. North Carolina income tax... 5. Computed credit... 6. Amount of net tax paid... 7a. Enter the lesser of Line 5 or Line 6... 7b. Enter in the box the number of states for which credits are claimed.

Part 2. Credit for Child and Dependent Care Expenses

8. Enter the expenses from Line 3 of Federal Form 2441... 9. Enter the portion of Line 8 that was incurred for dependent(s)... 10. Credit... 11. Other qualifying expenses... 12. Credit... 13. Total credit for child and dependent care expenses... 14. Part-year residents and nonresidents... 15. Total credit for child and dependent care expenses from Line 13 or Line 14.

Part 3. Credit for Children

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status...

16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100... 17. Part-year residents and nonresidents multiply the amount on Line 16... 18. Credit for children

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

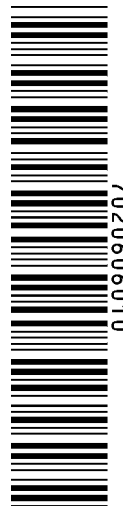
19. Total of Parts 1, 2, and 3... 20. Credit for charitable contributions by nonitemizers... 20a. (Enter your total charitable contributions on Line 20a.)... 20b. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 14...

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

- 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 14 of the instructions.) Do not enter more than \$350 per contract. 21. _____ .00
- 22. Credit for adoption expenses (Complete the **Adoption Tax Credit Worksheet** on Page 14 of the instructions.) 22. _____ .00
- 23. Credit for Qualified Business Investments (See instructions on Page 15. You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.) 23. _____ .00
- 24. 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. _____ .00
- 25. Credit for certain real property land donations (See instructions on Page 15.) 25. _____ .00
- 26. Credit for rehabilitating an **income-producing** historic structure (See instructions on Page 15.)
Enter qualified rehabilitation expenditures ▶ 26a. _____ .00 Enter installment amount of credit ▶ 26b. _____ .00
- 27. Credit for rehabilitating a **nonincome-producing** historic structure (See instructions on Page 15.)
Enter rehabilitation expenses ▶ 27a. _____ .00 Enter installment amount of credit ▶ 27b. _____ .00
- 28. Credit for rehabilitating an **income-producing** historic mill facility (See instructions on Page 15.)
Enter qualified rehabilitation expenditures ▶ 28a. _____ .00 Enter amount of credit ▶ 28b. _____ .00
- 29. Credit for rehabilitating a **nonincome-producing** historic mill facility (See instructions on Page 15.)
Enter rehabilitation expenses ▶ 29a. _____ .00 Enter installment amount of credit ▶ 29b. _____ .00
- 30. Other miscellaneous income tax credits (See instructions on Page 15.)

Fill in applicable circles:

- | | |
|--|--|
| <input type="radio"/> Property Taxes on Farm Machinery
Maximum credit \$1,000 | <input type="radio"/> Gleaned Crops
10% of market value |
| <input type="radio"/> Handicapped Dwelling Units
Maximum credit \$550 per unit | <input type="radio"/> Poultry Composting
Maximum credit \$1,000 per installation |
| <input type="radio"/> Conservation Tillage Equipment
Maximum credit \$2,500 | <input type="radio"/> Recycling Oyster Shells
\$1 per bushel donated |



- ▶ 30. _____ .00
- 31. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478. ▶ 31. _____ .00
- 32. Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26b, 27b, 28b, 29b, 30 and 31) 32. _____ .00
- 33. Amount of tax (From Form D-400, Line 14) 33. _____ .00
- 34. Enter the lesser of Line 32 or Line 33 34. _____ .00
- 35. Business incentive and energy tax credits (See instructions on Page 16. Attach Form NC-478 and any required supporting schedules to the front of your income tax return.) ▶ 35. _____ .00
- 36. Add Lines 34 and 35 (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. 36. _____ .00

Fill in circle if NC-478 is attached

Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 3.5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

- 37. Enter the amount of your federal earned income tax credit. Number of qualifying children ▶ 37. _____ .00
- 38. Multiply Line 37 by 3.5% (.035)
Full-year residents enter this amount here and on Line 21 of Form D-400. 38. _____ .00
- 39. **Part-year residents and nonresidents** multiply the amount on Line 38 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 21 of Form D-400. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 38 here and on Line 21 of Form D-400. 39. _____ .00

You must submit this form if you claim a tax credit on Line 15 or Line 21 of Form D-400.