

Individual Income Tax Return 2009

North Carolina Department of Revenue
IMPORTANT: Do not send a photocopy of this form.

Staple All Pages of Your Return Here

For calendar year **2009**, or fiscal year beginning (MM-DD-YY) 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 Apartment Number

City State Zip Code Country (If not U.S.) County (Enter first five letters)

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 2009 return. Important: You must also complete Form D-400X-WS, Worksheet for Amending 2009 Individual Income Tax Return, and attach it to the front of your amended return. (Note: This form cannot be used for tax years prior to 2009.)

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund
<p>Taxpayer (MM-DD-YY)</p> <p>If return is for a deceased taxpayer or deceased spouse, enter date of death.</p> <p>Spouse (MM-DD-YY)</p> <p><input type="radio"/> Fill in circle if return is filed and signed by Executor or Administrator.</p>	<p>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.</p> <p style="text-align: center;">You Your Spouse</p> <p>Fill in appropriate circle</p> <p><input type="radio"/> Yes <input type="radio"/> Yes</p> <p><input type="radio"/> No <input type="radio"/> No</p>	<p>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.</p> <p style="text-align: center;">You Your Spouse</p> <p><input type="radio"/> Democratic <input type="radio"/> Democratic</p> <p><input type="radio"/> Republican <input type="radio"/> Republican</p> <p><input type="radio"/> Unspecified <input type="radio"/> Unspecified</p>

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)

Residency Status Were you a resident of N.C. for the entire year of 2009? Yes No
Was your spouse a resident for the entire year? 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 54 through 56.

Filing Status Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2009, 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

Enter Whole U.S. Dollars Only

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) ▶ 6.

7. **Additions to Federal Taxable Income** All taxpayers must complete Lines 32 through 42 on Page 3 and enter amount from Line 42 ▶ 7.

8. **Add** Lines 6 and 7 8.

9. **Deductions from Federal Taxable Income** If applicable, complete Lines 43 through 53 on Page 3 and enter amount from Line 53 ▶ 9.

10. Line 8 minus Line 9 10.



Staple W-2s Here

- 11. Enter amount from Line 10 11.
- 12. **Part-year residents and nonresidents** 12.
Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56
- 13. **North Carolina Taxable Income** 13.
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 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.
- 15. **Surtax** - If North Carolina Taxable Income, Line 13, exceeds \$50,000, see instructions on Page 28 to determine the amount to enter here. ▶ 15.
- 16. **Total North Carolina Income Tax** (Add Lines 14 and 15) 16.
- 17. **Tax Credits** (From Form D-400TC, Part 4, Line 36 - You must attach Form D-400TC if you enter an amount on this line) ▶ 17.
- 18. **Subtract** Line 17 from Line 16 18.
- 19. **Consumer Use Tax** (See instructions on Page 7) ▶ 19.
- 20. **Add** Lines 18 and 19 20.
- 21. **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 ▶ 21a.
 - b. Spouse's tax withheld ▶ 21b.
- 22. **Other Tax Payments**
 - a. 2009 Estimated Tax ▶ 22a.
 - b. Paid with Extension ▶ 22b.
 - c. Partnership ▶ 22c.
If you claim a partnership payment on Line 22c or S corporation payment on Line 22d, you must attach a copy of the NC K-1.
 - d. S Corporation ▶ 22d.
- 23. **North Carolina Earned Income Tax Credit** ▶ 23.
(From Form D-400TC, Part 5)
- 24. **Add** Lines 21a through 23 and enter the total on Line 24 24.
- 25. **a. Tax Due** - If Line 20 is more than Line 24, subtract and enter the result ▶ 25a.
 - b. Penalties and interest (See Line instructions) 25b.
 - c. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) ▶ 25c.

Exception to underpayment of estimated tax ▶
- 26. **Add** Lines 25a, 25b, and 25c and enter the total - **Pay This Amount** 26. \$
You can now pay online. Go to our website and click on [Electronic Services](#) for details.
- 27. **Overpayment** - If Line 20 is less than Line 24, subtract and enter the result 27.
- 28. Amount of Line 27 to be applied to **2010 Estimated Income Tax** ▶ 28.
- 29. Contribution to the **N.C. Nongame and Endangered Wildlife Fund** ▶ 29.
- 30. **Add** Lines 28 and 29 30.
- 31. **Subtract** Line 30 from Line 27 and enter the **Amount To Be Refunded** ▶ 31.
For a faster refund, file electronically. Go to our website and click on [efile](#).



Additions to Federal Taxable Income (See Line Instructions beginning on Page 9.)

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

- Form 1040, Line 40a
- Form 1040A, Line 24a
- Form 1040EZ SINGLE filers - enter \$5,700 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,400 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

Enter Whole U.S. Dollars Only

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

- Single \$3,000
- Head of household \$4,400
- Qualifying widow(er) \$6,000
- Married filing jointly \$6,000
- Married filing separately:
 - 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 9 to determine the amount to enter on this line.

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

35. **If you claimed the standard deduction** on your federal return, do not enter any amount on Line 35. **Instead, skip Line 35 and go to Line 36.**

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, motor vehicle taxes from Line 7 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**, and you answered "Yes" on Line 7 of the federal worksheet, see Page 10.

36. **If you claimed the standard deduction**, enter the amount from Line 34 above.

If you itemized your deductions, compare Line 34 with Line 35 and enter whichever is less.

37. Personal exemption adjustment (Complete the **Personal Exemption Adjustment Worksheet** on Page 10 of the instructions and enter the result)

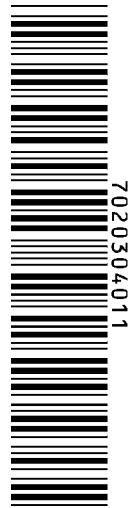
38. Interest income from obligations of states other than North Carolina

39. Adjustment for domestic production activities (See instructions on Page 10)

40. Adjustment for bonus depreciation (See instructions on Page 10)

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

42. **Total additions** - Add Lines 36 through 41 (Enter the total here and on Line 7)



Deductions from Federal Taxable Income (See Line Instructions beginning on Page 11.)

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

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

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

46. 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 11**)

47. If you have retirement benefits not reported on Lines 45 or 46, complete the **Retirement Benefits Worksheet** on Page 11 and enter the result here

48. Severance wages (See Line instructions on Page 12 for explanation of qualifying severance wages)

49. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (**Important:** See Line instructions on Page 12)

50. Adjustment for bonus depreciation added back in 2008 (**Important:** See Line instructions on Page 12)

51. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 12 for deduction limitations)

52. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)

53. **Total deductions** - Add Lines 43 through 52 (Enter the total here and on Line 9)

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

(See Line Instructions beginning on Page 12. Note: **Do not complete Lines 54 through 56 if you were a full-year resident.**)

Fill in applicable circles

You		Spouse	
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 **moved into or out of North Carolina** during the year and enter the dates of residency in the boxes. → You Spouse

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 54 and 55 below.

Enter Whole U.S. Dollars Only

- 54. Enter the amount from **Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet** on Page 12 of the Instructions. ▶ 54.
- 55. Enter the amount from **Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet** on Page 12 of the Instructions. ▶ 55.
- 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.

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 _____

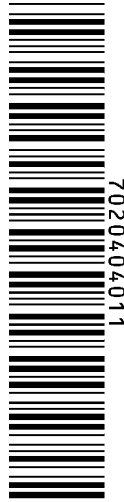
Preparer's FEIN, SSN, or PTIN ▶ _____

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



Original Return 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.

Amended Returns

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