

D-400X-WS

Web 12-09

Worksheet for Amending a 2009

Individual Income Tax Return

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

Print in Black or Blue Ink Only. No Pencil or Red Ink.

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)

Is the address shown above different than the address shown on your original return?

Yes

No

Fill in applicable circles:

- Original return for this tax year has been previously audited
Change of Filing Status (Note: You cannot change from joint to separate returns after the due date of the original return has passed.)
Amended to report Net Operating Loss (Include a copy of your federal Form 1045, including Schedules A & B.)
Amended to report federal change
Amended for other reasons

Reconciliation Statement

A. Original (or as previously adjusted)

Enter the amounts from your original D-400 on Lines 1 through 8 of Column A.

B. Amended

Enter the amounts from your amended D-400 on Lines 1 through 8 of Column B. The amended D-400 must be attached to pages 1 and 2 of this form.

Table with 3 columns: Description, A. Original, B. Amended. Rows include: 1. Enter the total income tax from D-400, Line 16; 2. Enter tax credits from D-400, Line 17; 3. Subtract Line 2 from Line 1; 4. Consumer Use Tax from D-400, Line 19; 5. Add Line 3 and 4; 6. NC Tax Withheld - a. Your tax withheld; b. Spouse's tax withheld; 7. Other tax payments; 8. NC Earned Income Tax Credit; 9. Amount paid with original return; 10. Total payments; 11. Total of all previous refunds; 12. Subtract Line 11 from Line 10; 13. Tax Due; 14. Penalties and interest; 15. Add Lines 13 and 14; 16. If Line 5, Column B is less than Line 12, enter the difference as Amount to Be Refunded.

When to File - File **Form D-400X-WS** only after you have filed your original return. Generally, to receive a refund, your amended return must be filed within three years from the date the original return was due or within two years after the tax was paid, whichever date was later. If a valid extension was filed, a refund claimed on an amended return may be filed within three years from the extended due date.

How to File and Pay - Attach **Form D400X-WS, Worksheet for Amending Individual Tax Return**, to the **front** of the corrected Form D-400. Be sure to fill in the amended return indicator and complete all lines on the corrected Form D-400.

Line 11 Instructions - Enter the amount of overpayment shown on Line 27 of your original return. This amount must be considered in preparing **Form D-400X-WS** because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claim on **Form D-400X-WS**. If your original return was changed or audited by the Department of Revenue and as a result there was a change in the overpayment of tax, include the corrected overpayment on line 11. Do not include any interest you received on any refund.

Line 14 Instructions - If you owe additional tax, interest is due on that amount from the due date of the original return to the date of payment. Go to the Department of Revenue website at <http://www.dornc.com/taxes/rate.html> to determine the applicable interest rate. Include the accrued interest in your payment.

Mail all Amended returns, payment for the amount shown due on Line 15, and Form D-400V Amended to:
N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

Important: You must attach the corrected Form D-400 (with the amended indicator filled in and all lines completed) to the Form D-400X-WS.

Amended 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 do not pay your tax online, use payment voucher (**Form D-400V Amended**). Go to our website at https://eservices.dor.nc.gov/vouchers/d400v_amended.jsp to generate a personalized **D-400V Amended payment voucher**. Complete the voucher and enclose it with your amended return and payment. Do not send cash. Write your name, address, and SSN on your payment. **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. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your amended return or to each other.

Explanation of Changes

Give the reason for each change. Attach all supporting forms and schedules for the items changed. Be sure to include your name and social security number on any attachments. If the changes are also applicable to your federal return, include a copy of **Federal Form 1040X**. If there was a change to wages or State withholding, be sure to include corrected Forms W-2 or 1099. **Refunds will not be processed without a complete explanation of changes and required attachments.**

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.) _____ Date _____

Preparer's FEIN, SSN, or PTIN _____

Daytime Telephone Number (Include area code.)
_____-_____-_____

Preparer's Telephone Number (Include area code.)
_____-_____-_____

D-400

Web
9-09

Individual Income Tax Return 2009

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

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Staple All Pages of Your Return Here

For calendar year **2009**, or fiscal year beginning (MM-DD) _____ - _____ **09** 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

Taxpayer (MM-DD-YY) _____

Spouse (MM-DD-YY) _____

If return is for a deceased taxpayer or deceased spouse, enter date of death.

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 Your Spouse

Fill in appropriate circle

Yes No Yes No

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 Your Spouse

Democratic Republican 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) _____ .00

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.

- 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: _____)

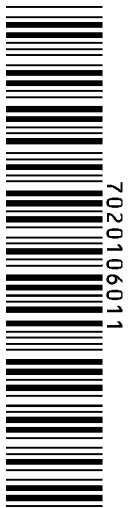
Enter the Number of Exemptions claimed on your federal income tax return _____

Enter Whole U.S. Dollars Only

- 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. _____ .00
- Additions to Federal Taxable Income All taxpayers must complete Lines 32 through 42 on Page 3 and enter amount from Line 42 7. _____ .00
- Add Lines 6 and 7 8. _____ .00
- Deductions from Federal Taxable Income If applicable, complete Lines 43 through 53 on Page 3 and enter amount from Line 53 9. _____ .00
- Line 8 minus Line 9 10. _____ .00

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

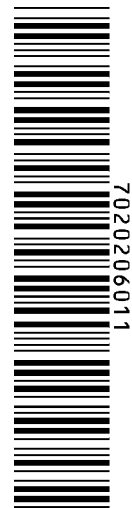
Example: ●



Staple W-2s Here

11. Enter amount from Line 10		<input type="radio"/> 11.	_____	.00
12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56		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. Surtax - If North Carolina Taxable Income, Line 13, exceeds \$50,000, see instructions on Page 28 to determine the amount to enter here.	▶	15.	_____	.00
16. Total North Carolina Income Tax (Add Lines 14 and 15)		16.	_____	.00
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.	_____	.00
18. Subtract Line 17 from Line 16		18.	_____	.00
19. Consumer Use Tax (See instructions on Page 7)	▶	19.	_____	.00
20. Add Lines 18 and 19		20.	_____	.00
21. North Carolina Income Tax Withheld <i>(Staple original or copy of the original State wage and tax statement(s) in lower-left-hand corner of the return)</i>				
a. Your tax withheld	▶	21a.	_____	.00
b. Spouse's tax withheld	▶	21b.	_____	.00
22. Other Tax Payments				
a. 2009 Estimated Tax	▶	22a.	_____	.00
b. Paid with Extension	▶	22b.	_____	.00
c. Partnership	▶	22c.	_____	.00
d. S Corporation	▶	22d.	_____	.00
23. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)	▶	23.	_____	.00
24. Add Lines 21a through 23 and enter the total on Line 24		24.	_____	.00
25. a. Tax Due - If Line 20 is more than Line 24, subtract and enter the result	▶	25a.	_____	.00
b. Penalties and interest (See Line instructions)		25b.	_____	.00
c. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)	▶	25c.	_____	.00
26. Add Lines 25a, 25b, and 25c and enter the total - Pay This Amount You can now pay online. Go to our website and click on Electronic Services for details.		26.	\$ _____	.00
27. Overpayment - If Line 20 is less than Line 24, subtract and enter the result		27.	_____	.00
28. Amount of Line 27 to be applied to 2010 Estimated Income Tax	▶	28.	_____	.00
29. Contribution to the N.C. Nongame and Endangered Wildlife Fund	▶	29.	_____	.00
30. Add Lines 28 and 29		30.	_____	.00
31. Subtract Line 30 from Line 27 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile .	▶	31.	_____	.00

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



Exception to underpayment of estimated tax ▶

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

32. .00

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

- Single \$3,000 Married filing jointly \$6,000
Head of household \$4,400 Married filing separately:
Qualifying widow(er) \$6,000 If your spouse does not claim itemized deductions \$3,000
If your spouse claims itemized deductions 0

33. .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 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

34. .00

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.

35. .00

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.

36. .00

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

37. .00

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

38. .00

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

39. .00

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

40. .00

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

41. .00

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

42. .00

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

43. .00

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

44. .00

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

45. .00

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)

46. .00

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

47. .00

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

48. .00

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

49. .00

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

50. .00

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

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 43 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 12. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Form with two columns: 'You' and 'Spouse'. Each column has 'Date residency began' and 'Date residency ended' fields with MM-DD-YY format. Includes 'You' and 'Spouse' headers and a note to fill in circles for residency status.

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.

Lines 54, 55, and 56. Line 54: Enter amount from Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet. Line 55: Enter amount from Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet. Line 56: Divide Line 54 by Line 55. Includes a box for negative amounts and a note to enter whole U.S. dollars only.

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 _____

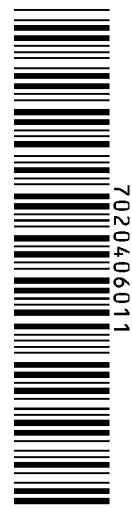
Preparer's FEIN, SSN, or PTIN ▶ _____

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.

D-400TC

Web 9-09

2009 Individual Tax Credits

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

If you claim a tax credit on Line 17 or Line 23 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.

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. Total North Carolina income tax... 5. Computed credit... 6. Amount of net tax paid to the other state or country... 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) who were under the age of seven... 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... 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. 20b.

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

Enter expenditures and expenses on Lines 26a, 27a, 28a, and 29a only in the first year the credit is taken

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 total North Carolina income tax (From Form D-400, Line 16) ▶ 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.) Fill in circle if NC-478 is attached ▶ 35. _____ .00

36. Add Lines 34 and 35 (Enter the total here and on Form D-400, Line 17.) **The amount on this line may not exceed the tax shown on Form D-400, Line 16.** ▶ 36. _____ .00

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

You are allowed a credit equal to 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 5% (.05)
Full-year residents enter this amount here and on Line 23 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 23 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 23 of Form D-400. ▶ 39. _____ .00

You must submit this form if you claim a tax credit on Line 17 or Line 23 of Form D-400.