

D-400

Web 9-12

Individual Income Tax Return 2012 North Carolina Department of Revenue

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

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2012, or fiscal year beginning (MM-DD) - - 1 2 and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Personal information fields: Your First Name, M.I., Your Last Name, Spouse's First Name, M.I., Spouse's Last Name, Mailing Address, Apartment Number, City, State, Zip Code, Country, County.

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, Residency Status.

Filing Status

Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2012, see the Line Instructions for Lines 1 through 5.

- 1. Single
2. Married Filing Jointly
3. Married Filing Separately
4. Head of Household
5. Qualifying Widow(er) with Dependent Child

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

Note: Line 6 has changed from Federal Taxable Income to Federal Adjusted Gross Income

Income calculation lines 6-14: Federal adjusted gross income, Additions to federal adjusted gross income, Deductions from federal adjusted gross income, N.C. standard deduction, N.C. personal exemption allowance.



Staple All Pages of Your Return Here

Staple W-2s Here

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

15. Enter amount from Line 14

If amount on Line 15 or 17 is negative, fill in circle.

Example:

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

16. Part-year residents and nonresidents

Complete Lines 51 through 53 on Page 4 and enter decimal amount from Line 53

16. \_\_\_\_\_

17. North Carolina Taxable Income

Full-year residents enter the amount from Line 15

Part-year residents and nonresidents multiply amount on Line 15 by the decimal amount on Line 16

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

18. North Carolina Income Tax - If the amount on Line 17 is less than \$68,000, use the Tax Table beginning on Page 22 of the instructions to determine your tax. If the amount on Line 17 is \$68,000 or more, use the Tax Rate Schedule on Page 30 to calculate your tax.

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

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

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

20. Subtract Line 19 from Line 18

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

21. Consumer Use Tax (See instructions on Page 10)

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

22. Add Lines 20 and 21

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

23. 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

23a. \_\_\_\_\_ .00

b. Spouse's tax withheld

23b. \_\_\_\_\_ .00

24. Other Tax Payments

a. 2012 Estimated Tax

24a. \_\_\_\_\_ .00

b. Paid with Extension

24b. \_\_\_\_\_ .00

c. Partnership

If you claim a partnership payment on Line 24c or S corporation payment on Line 24d, you must attach a copy of the NC K-1.

24c. \_\_\_\_\_ .00

d. S Corporation

24d. \_\_\_\_\_ .00

25. North Carolina Earned Income Tax Credit

(From Form D-400TC, Part 5)

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

26. Add Lines 23a through 25 and enter the total on Line 26

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

27. a. Tax Due - If Line 22 is more than Line 26, subtract and enter the result

27a. \_\_\_\_\_ .00

b. Penalties

27b. \_\_\_\_\_ .00

c. Interest

27c. \_\_\_\_\_ .00

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

Exception to underpayment of estimated tax

27d. \_\_\_\_\_ .00

28. Add Lines 27a, 27b, 27c, and 27d and enter the total - Pay This Amount

You can pay online. Go to www.dornc.com and click on Electronic Services for details.

28. \$ \_\_\_\_\_ .00

29. Overpayment - If Line 22 is less than Line 26, subtract and enter the result

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

30. Amount of Line 29 to be applied to 2013 Estimated Income Tax

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

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

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

32. Add Lines 30 and 31

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

33. Subtract Line 32 from Line 29 and enter the Amount To Be Refunded

For direct deposit, file electronically. Go to www.dornc.com and click on efile.

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



**Additions to Federal Adjusted Gross Income** (See Line Instructions beginning on Page 12.)

Enter Whole U.S. Dollars Only

- 34. Interest income from obligations of states other than North Carolina ▶ 34. \_\_\_\_\_ .00
- 35. Adjustment for bonus depreciation (See instructions on Page 13) ▶ 35. \_\_\_\_\_ .00
- 36. Other additions to federal adjusted gross income (Attach explanation or schedule) ▶ 36. \_\_\_\_\_ .00
- 37. **Total additions** - Add Lines 34 through 36 (Enter the total here and on Line 7) ▶ 37. \_\_\_\_\_ .00

**Deductions from Federal Adjusted Gross Income** (See Line Instructions beginning on Page 13.)

- 38. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 38. \_\_\_\_\_ .00
- 39. Interest income from obligations of the United States or United States' possessions ▶ 39. \_\_\_\_\_ .00
- 40. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 40. \_\_\_\_\_ .00
- 41. 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)** ▶ 41. \_\_\_\_\_ .00
- 42. If you have retirement benefits not reported on Lines 40 or 41, complete the **Retirement Benefits Worksheet** on Page 14 and enter the result here ▶ 42. \_\_\_\_\_ .00
- 43. Severance wages **(See Line instructions on Page 15 for explanation of qualifying severance wages)** ▶ 43. \_\_\_\_\_ .00
- 44. Adjustment for bonus depreciation added back in 2008, 2009, 2010, and 2011 **(See Line instructions on Page 15)**
  - 44a. 2008 ▶ \_\_\_\_\_ .00
  - 44b. 2009 ▶ \_\_\_\_\_ .00
  - 44c. 2010 ▶ \_\_\_\_\_ .00
  - 44d. 2011 ▶ \_\_\_\_\_ .00
  - 44e. ▶ \_\_\_\_\_ .00

*(Add Lines 44a, 44b, 44c, and 44d and enter on Line 44e.)*
- 45. Adjustment for section 179 expense deduction added back in 2010 and 2011 **(See Line instructions on Page 15)**
  - 45a. 2010 ▶ \_\_\_\_\_ .00
  - 45b. 2011 ▶ \_\_\_\_\_ .00
  - 45c. ▶ \_\_\_\_\_ .00

*(Add Lines 45a and 45b and enter on Line 45c.)*
- 46. Contributions to North Carolina's National College Savings Program (NC 529 Plan) **(See Line instructions on Page 15 for deduction limitations)** ▶ 46. \_\_\_\_\_ .00
- 47. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 **(See instructions on Page 15)** ▶ 47. \_\_\_\_\_ .00
- 48. Adjustment for net business income that is not considered passive income **(See instructions on Page 15)** ▶ 48. \_\_\_\_\_ .00
- 49. Other deductions from federal adjusted gross income **(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)** ▶ 49. \_\_\_\_\_ .00
- 50. **Total deductions** - Add Lines 38 through 49 (Enter the total here and on Line 9) ▶ 50. \_\_\_\_\_ .00



**Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents**  
(See Line Instructions beginning on Page 15. 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		Spouse	
Date residency began	Date residency ended	Date residency began	Date residency ended
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(MM-DD-YY)	(MM-DD-YY)	(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 read the instructions on Page 15 and complete the worksheet on Page 16 to determine the amounts to enter on Lines 51 and 52 below.

51. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 16 of the Instructions.

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

▶ 51.   .00

52. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 16 of the Instructions.

Example:

▶ 52.   .00

53. Divide Line 51 by Line 52 (Enter the result as a decimal amount here and on Line 16; 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.)

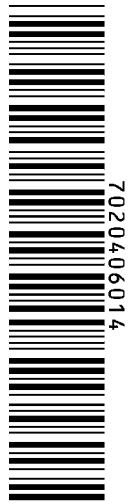
Preparer's Telephone Number (Include area code.)

▶

▶

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



**Original Return Payment Options**

**Online** – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to [www.dornc.com](http://www.dornc.com) and click on **Electronic Services** for details.

**Payment voucher** – If you do not pay your tax online, go to [www.dornc.com](http://www.dornc.com) 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 for the mailing address and payment options for amended returns.

# 2012 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 16.

If you claim a tax credit on Line 19 or 25 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** 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 16.

<p><b>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina</b>, adjusted by the applicable additions shown on Lines 34 through 36 and deductions shown on Lines 38 through 45c and Lines 47, 48, and 49 of Form D-400. Do not make an adjustment for domestic production activities included on Line 36 or for any portion of Line 36 or 49 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p><b>2.</b> The portion of Line 1 that was taxed by another state or country.</p> <p><b>3.</b> Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p><b>4.</b> Total North Carolina income tax (From Form D-400, Line 18)</p> <p><b>5.</b> Computed credit (Multiply Line 3 by Line 4)</p> <p><b>6.</b> Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 17. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)</p> <p><b>7a.</b> Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.</p> <p><b>7b.</b> Enter in the box the number of states for which credits are claimed.</p>	<p>Enter Whole U.S. Dollars Only</p> <p>▶ <input type="radio"/> 1. _____ .00</p> <p>▶ 2. _____ .00</p> <p>3. _____</p> <p>▶ 4. _____ .00</p> <p>5. _____ .00</p> <p>▶ 6. _____ .00</p> <p>▶ 7a. _____ .00</p> <p>▶ 7b. _____</p>
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**Part 2. Credit for Child and Dependent Care Expenses**

<p><b>8.</b> Enter the expenses from Line 3 of Federal Form 2441. (See <b>Credit for Child and Dependent Care Expenses</b> on Page 17 for additional information.)</p> <p><b>9.</b> 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.</p> <p><b>10.</b> Credit (Use the <b>Child and Dependent Care Credit Table</b> on Page 17. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)</p> <p><b>11.</b> Other qualifying expenses (Line 8 minus Line 9)</p> <p><b>12.</b> Credit (Use the <b>Child and Dependent Care Credit Table</b> on Page 17 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.)</p> <p><b>13.</b> Total credit for child and dependent care expenses. (Line 10 plus Line 12) <b>Full-year residents</b> enter this amount here and on Line 15 below.</p> <p><b>14. Part-year residents and nonresidents</b> multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 16 and enter the result here and on Line 15 below. If Line 16 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.</p> <p><b>15.</b> 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.)</p>	<p>▶ 8. _____ .00</p> <p>▶ 9. _____ .00</p> <p>▶ 10. _____ .00</p> <p>11. _____ .00</p> <p>▶ 12. _____ .00</p> <p>13. _____ .00</p> <p>14. _____ .00</p> <p>15. _____ .00</p>
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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 D-400, Line 6) 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.

<p><b>16.</b> Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (<b>Full-year residents</b> enter this amount here and on Line 18 below.)</p> <p><b>17. Part-year residents and nonresidents</b> multiply the amount on Line 16 by the decimal amount from Form D-400, Line 16 and enter the result here and on Line 18 below. If Line 16 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.</p> <p><b>18.</b> Credit for children (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>▶ 16. _____ .00</p> <p>17. _____ .00</p> <p>18. _____ .00</p>
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**Part 4. Other Tax Credits (Limited to the amount of tax)**

<p><b>19.</b> Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)</p> <p><b>20.</b> Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the <b>Worksheet for Determining Tax Credit for Charitable Contributions</b> on Page 18 of the instructions and enter the tax credit on Line 20b.)</p>	<p>19. _____ .00</p> <p>▶ 20a. _____ .00</p> <p>▶ 20b. _____ .00</p>
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**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 19 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 19 of the instructions.) ▶ 22. \_\_\_\_\_ .00

23. Credit for children with disabilities who require special education (See instructions on Page 19.) ▶ 23. \_\_\_\_\_ .00

24. Credit for Qualified Business Investments (See instructions on Page 19. You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.) ▶ 24. \_\_\_\_\_ .00

25. 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.) ▶ 25. \_\_\_\_\_ .00

26. Credit for certain real property land donations (See instructions on Page 20.) ▶ 26. \_\_\_\_\_ .00

27. Credit for rehabilitating an **income-producing** historic structure (See instructions on Page 20.)  
Enter qualified rehabilitation expenditures ▶ 27a. \_\_\_\_\_ .00 Enter installment amount of credit ▶ 27b. \_\_\_\_\_ .00

28. Credit for rehabilitating a **nonincome-producing** historic structure (See instructions on Page 20.)  
Enter rehabilitation expenses ▶ 28a. \_\_\_\_\_ .00 Enter installment amount of credit ▶ 28b. \_\_\_\_\_ .00

29. Credit for rehabilitating an **income-producing** historic mill facility (See instructions on Page 20.)  
Enter qualified rehabilitation expenditures ▶ 29a. \_\_\_\_\_ .00 Enter amount of credit ▶ 29b. \_\_\_\_\_ .00

30. Credit for rehabilitating a **nonincome-producing** historic mill facility (See instructions on Page 20.)  
Enter rehabilitation expenses ▶ 30a. \_\_\_\_\_ .00 Enter installment amount of credit ▶ 30b. \_\_\_\_\_ .00

31. Other miscellaneous income tax credits (See instructions on Page 20.)  
Fill in applicable circles:  
 Property Taxes on Farm Machinery     Gleaned Crops  
 Handicapped Dwelling Units         Poultry Composting  
 Conservation Tillage Equipment       Recycling Oyster Shells

▶ 31. \_\_\_\_\_ .00

32. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478. ▶ 32. \_\_\_\_\_ .00

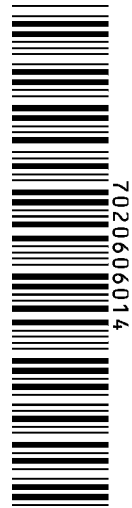
33. Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26, 27b, 28b, 29b, 30b, 31, and 32) ▶ 33. \_\_\_\_\_ .00

34. Amount of total North Carolina income tax (From Form D-400, Line 18) ▶ 34. \_\_\_\_\_ .00

35. Enter the lesser of Line 33 or Line 34 ▶ 35. \_\_\_\_\_ .00

36. Business incentive and energy tax credits (See instructions on Page 21. Attach Form NC-478 and any required supporting schedules to the front of your income tax return.)  
 ▶ 36. \_\_\_\_\_ .00  
Fill in circle if NC-478 is attached. Example:

37. Add Lines 35 and 36 (Enter the total here and on Form D-400, Line 19.)  
The amount on this line may not exceed the tax shown on Form D-400, Line 18. ▶ 37. \_\_\_\_\_ .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.

38. Enter the amount of your federal earned income tax credit. Number of qualifying children ▶ \_\_\_\_\_ ▶ 38. \_\_\_\_\_ .00

39. Multiply Line 38 by 5% (.05)  
**Full-year residents** enter this amount here and on Line 25 of Form D-400. ▶ 39. \_\_\_\_\_ .00

40. **Part-year residents and nonresidents** multiply the amount on Line 39 by the decimal amount from Form D-400, Line 16 and enter the result here and on Line 25 of Form D-400. If Line 16 of Form D-400 is more than 1.0000, enter the amount from Line 39 here and on Line 25 of Form D-400. ▶ 40. \_\_\_\_\_ .00