

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.

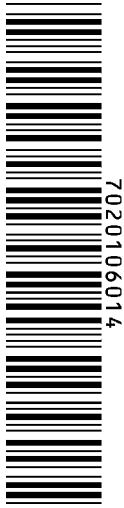
Deceased Taxpayer Information, N.C. Public Campaign Fund, N.C. Political Parties Financing Fund. Includes checkboxes for filing status and political party designations.

Residency Status: Were you a resident of N.C. for the entire year of 2012? Was your spouse a resident for the entire year?

Filing Status: Single, Married Filing Jointly, Married Filing Separately, Head of Household, Qualifying Widow(er) with Dependent Child.

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

Main tax calculation section: 6. Federal adjusted gross income, 7. Additions to federal adjusted gross income, 8. Add Lines 6 and 7, 9. Deductions from federal adjusted gross income, 10. Subtract Line 9 from Line 8, 11. N.C. standard deduction OR N.C. itemized deductions, 12. Subtract Line 11 from Line 10, 13. N.C. personal exemption allowance, 14. Subtract Line 13 from Line 12.



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. _____ .00

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.dorn.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.dorn.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
(Add Lines 44a, 44b, 44c, and 44d and enter on Line 44e.)	
44e. _____ .00	
- 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
(Add Lines 45a and 45b and enter on Line 45c.)	
45c. _____ .00	
- 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

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.

Residency date boxes for You and Spouse, including Date residency began and Date residency ended with MM-DD-YY format.

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

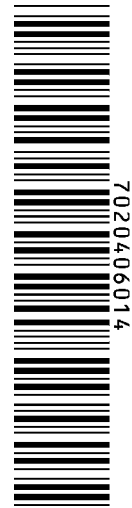
Part-year residents and nonresidents must read the instructions on Page 15 and complete the worksheet on Page 16 to determine the amounts to enter on Lines 51 and 52 below.

- 51. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 16 of the Instructions.
52. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 16 of the Instructions.
53. Divide Line 51 by Line 52 (Enter the result as a decimal amount here and on Line 16; round to four decimal places.)

If amount on Line 51 or 52 is negative, fill in circle. Example: [filled circle]

Input fields for lines 51, 52, and 53 with decimal points and a ruler for line 53.

Sign Here section containing signature lines for taxpayer and preparer, dates, FEIN/SSN/PTIN, and telephone numbers.



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.dorn.com and click on Electronic Services for details.

Payment voucher - If you do not pay your tax online, go to www.dorn.com and generate a personalized Form D-400V. Enclose the voucher with your return and payment, and mail to the address listed above.

Amended Returns

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