

D-400X

Web 12-12

Amended North Carolina 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.

Deceased Taxpayer Information

Reason for Amending Your Return

Fill in circle if return is filed and signed by Executor, Administrator or Court-Appointed Personal Representative.

- Reasons for amending return: Original return has been previously audited, Federal audit change, Filing Status, Claim of right, Treaties, Protective claim, Net operating loss, Tax credits, Other.

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

Fields for Taxpayer (MM-DD-YY) and Spouse (MM-DD-YY) dates of death.

Important: You must complete the entire form including the explanation of changes section on Page 4.

Residency Status

Were you a resident of N.C. for the entire year of 2012? Yes No. Was your spouse a resident for the entire year? Yes No.

If No, complete Lines 1 through 15. Then go to Page 4 of Form D-400X. Fill in residency information and complete Lines 50 through 52.

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.

- Filing status options: 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

6. Federal adjusted gross income (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4; or Form 1040X, Line 1) (If negative, see the Line instructions)

7. Additions to federal adjusted gross income (If applicable, complete Lines 33 through 36 on Page 3 and enter amount from Line 36)

8. Add Lines 6 and 7

9. Deductions from federal adjusted gross income (If applicable, complete Lines 37 through 49 on Page 3 and enter amount from Line 49)

10. Subtract Line 9 from Line 8

11. N.C. standard deduction OR N.C. itemized deductions IMPORTANT: Do not enter the amount from your federal return. (You must fill in appropriate circle. See instructions on Pages 7, 8, and 9)

12. Subtract Line 11 from Line 10

13. N.C. personal exemption allowance (See instructions on Page 9)

14. Subtract Line 13 from Line 12

If amount on Line 6, 8, 10, 12 or 14 is negative, fill in circle. Example: (circle)

Calculation grid for lines 6 through 14 with dollar amounts and .00.

Staple All Pages of Your Return Here

Staple W-2s Here

15. Enter amount from Line 14		15. <input type="radio"/>	_____	.00
16. Part-year residents and nonresidents Complete Lines 50 through 52 on Page 4 and enter decimal amount from Line 52		▶ 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. <input type="radio"/>	_____	.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		▶ 24c.	_____	.00
d. S Corporation		▶ 24d.	_____	.00
25. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)		▶ 25.	_____	.00
26. Amount paid with original return (Form D-400, Line 27a) plus additional tax paid after return was filed (Do not include payments of interest or penalties.)		26.	_____	.00
27. Total payments. Add Lines 23a through 26.		27.	_____	.00
28. Total of all previous refunds received or expected to be received for this taxable year (Do not include any interest you received on any refund.)		28.	_____	.00
29. Subtract Line 28 from Line 27 and enter the result		29.	_____	.00
30. a. Tax Due - If Line 22 is more than Line 29, subtract and enter the result		▶ 30a.	_____	.00
b. Penalties		▶ 30b.	_____	.00
c. Interest		▶ 30c.	_____	.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	▶ 30d.	_____	.00
31. Add Lines 30a, 30b, 30c, and 30d and enter the total - Pay This Amount You can pay online. Go to www.dorncc.com and click on <u>Electronic Services</u> for details.		31. \$	_____	.00
32. If Line 22 is less than 29, subtract and enter as Amount to be Refunded		▶ 32.	_____	.00

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

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.

Exception to underpayment of estimated tax

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

Enter Whole U.S. Dollars Only

33. Interest income from obligations of states other than North Carolina	▶ 33.	<input type="text"/>	.00
34. Adjustment for bonus depreciation (See instructions on Page 13)	▶ 34.	<input type="text"/>	.00
35. Other additions to federal adjusted gross income (Attach explanation or schedule)	▶ 35.	<input type="text"/>	.00
36. Total additions - Add Lines 33 through 35 (Enter the total here and on Line 7)	36.	<input type="text"/>	.00

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

37. State or local income tax refund if included on Line 10 of Federal Form 1040	▶ 37.	<input type="text"/>	.00
38. Interest income from obligations of the United States or United States' possessions	▶ 38.	<input type="text"/>	.00
39. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return	▶ 39.	<input type="text"/>	.00
40. Retirement benefits received from vested N.C. State government, N.C. local government, or federal government retirees <i>(Bailey settlement - Important: See Line instructions on Page 13)</i>	▶ 40.	<input type="text"/>	.00
41. If you have retirement benefits not reported on Lines 39 or 40, complete the Retirement Benefits Worksheet on Page 14 and enter the result here	▶ 41.	<input type="text"/>	.00
42. Severance wages <i>(See Line instructions on Page 15 for explanation of qualifying severance wages)</i>	▶ 42.	<input type="text"/>	.00
43. Adjustment for bonus depreciation added back in 2008, 2009, 2010, and 2011 <i>(See Line instructions on Page 15)</i>			
43a. 2008	▶	<input type="text"/>	.00
43b. 2009	▶	<input type="text"/>	.00
43c. 2010	▶	<input type="text"/>	.00
43d. 2011	▶	<input type="text"/>	.00
<i>(Add Lines 43a, 43b, 43c, and 43d and enter on Line 43e.)</i>	43e.	<input type="text"/>	.00
44. Adjustment for section 179 expense deduction added back in 2010 and 2011 <i>(See Line instructions on Page 15)</i>			
44a. 2010	▶	<input type="text"/>	.00
44b. 2011	▶	<input type="text"/>	.00
<i>(Add Lines 44a and 44b and enter on Line 44c.)</i>	44c.	<input type="text"/>	.00
45. Contributions to North Carolina's National College Savings Program (NC 529 Plan) <i>(See Line instructions on Page 15 for deduction limitations)</i>	▶ 45.	<input type="text"/>	.00
46. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 <i>(See instructions on Page 15)</i>	▶ 46.	<input type="text"/>	.00
47. Adjustment for net business income that is not considered passive income <i>(See instructions on Page 15)</i>	▶ 47.	<input type="text"/>	.00
48. Other deductions from federal adjusted gross income <i>(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)</i>	▶ 48.	<input type="text"/>	.00
49. Total deductions - Add Lines 37 through 48 (Enter the total here and on Line 9)	49.	<input type="text"/>	.00

