

D-400

Web 9-13

Individual Income Tax Return 2013 North Carolina Department of Revenue

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

Staple All Pages of Your Return Here

For calendar year 2013, or fiscal year beginning (MM-DD) - - 1 3 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, 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

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

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

Taxpayer (MM-DD-YY)

Spouse (MM-DD-YY)

Residency Status

Were you a resident of N.C. for the entire year of 2013? Was your spouse a resident for the entire year?

If No, complete Lines 1 through 15. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 53 through 55.

Filing Status Fill in one circle only. (See instructions on Page 7)

- 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)

7. Additions to federal adjusted gross income (If applicable, complete Lines 34 through 39 on Page 3 and enter amount from Line 39)

8. Add Lines 6 and 7

9. Deductions from federal adjusted gross income (If applicable, complete Lines 40 through 52 on Page 3 and enter amount from Line 52)

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.

12. Subtract Line 11 from Line 10

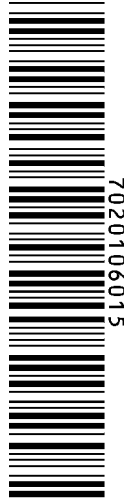
13. N.C. personal exemption allowance (See instructions on Page 9)

14. Subtract Line 13 from Line 12

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

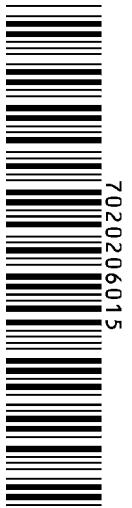
Enter Whole U.S. Dollars Only

6. 00
7. 00
8. 00
9. 00
10. 00
11. 00
12. 00
13. 00
14. 00



Staple W-2s Here

<b>15. Enter amount from Line 14</b>		15. <input type="radio"/>	_____	.00
<b>16. Part-year residents and nonresidents</b> Complete Lines 53 through 55 on Page 4 and enter decimal amount from Line 55		▶ 16.	_____	
<b>17. North Carolina Taxable Income</b> 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
<b>18. North Carolina Income Tax</b> - 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
<b>19. Tax Credits</b> (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line)		▶ 19.	_____	.00
<b>20. Subtract</b> Line 19 from Line 18		20.	_____	.00
<b>21. Consumer Use Tax</b> (See instructions on Page 10)		▶ 21.	_____	.00
<b>22. Add</b> Lines 20 and 21		22.	_____	.00
<b>23. North Carolina Income Tax Withheld</b> <i>(Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)</i>	<input type="text" value="a. Your tax withheld"/>	▶ 23a.	_____	.00
	<input type="text" value="b. Spouse's tax withheld"/>	▶ 23b.	_____	.00
<b>24. Other Tax Payments</b>				
a. 2013 Estimated Tax		▶ 24a.	_____	.00
b. Paid with Extension		▶ 24b.	_____	.00
c. Partnership	<input type="text" value="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
<b>25. North Carolina Earned Income Tax Credit</b> <i>(From Form D-400TC, Part 5)</i>		▶ 25.	_____	.00
<b>26. Add</b> Lines 23a through 25 and enter the total on Line 26		26.	_____	.00
<b>27. a. Tax Due</b> - 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 <i>(See Line instructions and enter letter in box, if applicable)</i>	<input type="checkbox"/> Exception to underpayment of estimated tax	▶ 27d.	_____	.00
<b>28. Add</b> Lines 27a, 27b, 27c, and 27d and enter the total - Pay This Amount You can pay online. Go to <a href="http://www.dornc.com">www.dornc.com</a> and click on <u>Electronic Services</u> for details.		28. \$	_____	.00
<b>29. Overpayment</b> - If Line 22 is less than Line 26, subtract and enter the result		29.	_____	.00
<b>30. Amount of Line 29 to be applied to 2014 Estimated Income Tax</b>		▶ 30.	_____	.00
<b>31. Contribution to the N.C. Nongame and Endangered Wildlife Fund</b>		▶ 31.	_____	.00
<b>32. Add</b> Lines 30 and 31		32.	_____	.00
<b>33. Subtract</b> Line 32 from Line 29 and enter the Amount To Be Refunded For direct deposit, file electronically. Go to <a href="http://www.dornc.com">www.dornc.com</a> and click on <u>efile</u> .		▶ 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. Adjustment for section 179 expense deduction (See instructions on Page 13) ▶ 36. \_\_\_\_\_ .00
- 37. Adjustment for tuition and fees deduction, Form 1040, Line 34 or Form 1040A, Line 19 (See instructions on Page 13) ▶ 37. \_\_\_\_\_ .00
- 38. Other additions to federal adjusted gross income (Attach explanation or schedule) ▶ 38. \_\_\_\_\_ .00
- 39. **Total additions** - Add Lines 34 through 38 (Enter the total here and on Line 7) ▶ 39. \_\_\_\_\_ .00

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



- 40. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 40. \_\_\_\_\_ .00
- 41. Interest income from obligations of the United States or United States' possessions ▶ 41. \_\_\_\_\_ .00
- 42. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 42. \_\_\_\_\_ .00
- 43. 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 14) ▶ 43. \_\_\_\_\_ .00
- 44. If you have retirement benefits not reported on Lines 42 or 43, complete the Retirement Benefits Worksheet on Page 14 and enter the result here ▶ 44. \_\_\_\_\_ .00
- 45. Severance wages (See Line instructions on Page 15 for explanation of qualifying severance wages) ▶ 45. \_\_\_\_\_ .00
- 46. Adjustment for bonus depreciation added back in 2008, 2009, 2010, 2011, and 2012 (See Line instructions on Page 15)

- |                                                                |                                                          |                                                          |
|----------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 46a. 2008 <span style="float: right;">▶ _____ .00</span>       | 46b. 2009 <span style="float: right;">▶ _____ .00</span> | 46c. 2010 <span style="float: right;">▶ _____ .00</span> |
| 46d. 2011 <span style="float: right;">▶ _____ 00</span>        | 46e. 2012 <span style="float: right;">▶ _____ .00</span> |                                                          |
| (Add Lines 46a, 46b, 46c, 46d, and 46e and enter on Line 46f.) |                                                          |                                                          |
|                                                                |                                                          | 46f. _____ .00                                           |

- 47. Adjustment for section 179 expense deduction added back in 2010, 2011, and 2012 (See Line instructions on Page 15)
- |                                                          |                                                          |                                                          |
|----------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| 47a. 2010 <span style="float: right;">▶ _____ .00</span> | 47b. 2011 <span style="float: right;">▶ _____ .00</span> | 47c. 2012 <span style="float: right;">▶ _____ .00</span> |
| (Add Lines 47a, 47b, and 47c and enter on Line 47d.)     |                                                          |                                                          |
|                                                          |                                                          | 47d. _____ .00                                           |

- 48. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 15 for deduction limitations) ▶ 48. \_\_\_\_\_ .00
- 49. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 (See instructions on Page 15) ▶ 49. \_\_\_\_\_ .00
- 50. Adjustment for net business income that is not considered passive income (See instructions on Page 15) ▶ 50. \_\_\_\_\_ .00
- 51. Other deductions from federal adjusted gross income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 51. \_\_\_\_\_ .00
- 52. **Total deductions** - Add Lines 40 through 51 (Enter the total here and on Line 9) ▶ 52. \_\_\_\_\_ .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 53 through 55 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	
Date residency began	Date residency ended
_____	_____
(MM-DD-YY)	(MM-DD-YY)

Spouse	
Date residency began	Date residency ended
_____	_____
(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 53 and 54 below.

53. Enter the amount from **Column B, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions.

If amount on Line 53 or 54 is negative, fill in circle.

▶ 53.  \_\_\_\_\_ .00

54. Enter the amount from **Column A, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions.

Example:

▶ 54.  \_\_\_\_\_ .00

55. Divide Line 53 by Line 54 (Enter the result as a decimal amount here and on Line 16; round to four decimal places.)

55. \_\_\_\_\_

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 \_\_\_\_\_

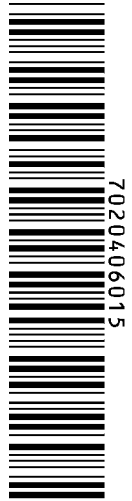
Preparer's FEIN, SSN, or PTIN ▶ \_\_\_\_\_

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.dorncc.com](http://www.dorncc.com) and click on **Electronic Services** for details.

**Payment voucher** – If you do not pay your tax online, go to [www.dorncc.com](http://www.dorncc.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.