

# D-400X Amended Individual Income Tax Return 2014

Staple All Pages of Your Return Here →

For calendar year **2014**, or fiscal year beginning  
(MM-DD-YY)

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

Mailing Address

Apartment Number

City

State

Zip Code

Country (If not U.S.)

County (Enter first five letters)

### Deceased Taxpayer Information

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

Taxpayer (MM-DD-YY)

Spouse (MM-DD-YY)

Enter date of death of a deceased taxpayer or deceased spouse.

### Reason for Amending Your Return (Fill in the circle for all applicable boxes; see instructions)

- Federal audit change
- Additional Income (Include W-2, 1099, or K-1)
- Adjustments to D-400 Schedule S (Attach Schedule S & any required attachments)
- Tax Credits (Attach Form D-400TC)
- Filing Status
- Change in Social Security Number or ITIN (SSN or ITIN on original return )
- Original return has been previously audited by the Department
- Net operating loss (Include copy of your federal form 1045, including Schedules A & B)
- Injured/innocent spouse
- Other

#### Important

You must complete the entire form including the explanation of changes section on Page 3.

### Residency Status

Were you a resident of N.C. for the entire year of 2014?  Yes  No  
Was your spouse a resident for the entire year?  Yes  No

If No, complete Lines 1 through 12. Then go to Part D of Schedule S. Fill in residency information and complete Lines 20 through 22.

### Filing Status Fill in one circle only. (See instructions on Page 8)

**IMPORTANT: Do not send a photocopy of this form.**

1.  Single
2.  Married Filing Jointly
3.  Married Filing Separately → (Enter your spouse's full name and Social Security Number) Name \_\_\_\_\_  
SSN \_\_\_\_\_
4.  Head of Household
5.  Qualifying Widow(er) with Dependent Child (Year spouse died: \_\_\_\_\_ )

Enter Whole U.S. Dollars Only

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

7. **Additions to federal adjusted gross income**  
(From Part A of Form D-400 Schedule S, Line 4; attach Schedule S if additions are reported.) ▶ 7.

8. Add Lines 6 and 7 ▶ 8.

9. **Deductions from federal adjusted gross income**  
(From Part B of Form D-400 Schedule S, Line 12; attach Schedule S if deductions are reported.) ▶ 9.

10. Subtract Line 9 from Line 8 ▶ 10.

11. **N.C. standard deduction OR itemized deductions** (See instructions on Page 8)  
If itemizing, complete Part C of Form D-400 Schedule S and enter the amount from Line 19; attach Schedule S. ▶ 11.  
If you claimed the standard deduction on federal form 1040, fill in circle

12. Subtract Line 11 from Line 10 ▶ 12.

Staple W-2s Here →

Be sure to sign and date your return below.

13. **Part-year residents and nonresidents**  
(From Part D of Form D-400 Schedule S, Line 22;  
**attach Schedule S if a part-year resident or nonresident**) ▶ 13.

14. **North Carolina Taxable Income**  
**Full-year residents** enter the amount from Line 12  
**Part-year residents and nonresidents** multiply amount on Line 12 by the  
decimal amount on Line 13 ▶ 14.

15. **North Carolina Income Tax**  
To calculate your tax, multiply your North Carolina Taxable Income  
Line 14 by 5.8% (0.058) ▶ 15.

16. **Tax Credits** (From Form D-400TC, Part 3, Line 20 - **You must attach  
Form D-400TC if you enter an amount on this line**) ▶ 16.

17. **Subtract** Line 16 from Line 15 ▶ 17.

18. **Consumer Use Tax** (See instructions on Page 9) ▶ 18.  
If you certify that no Consumer Use Tax is due, fill in circle

19. **Add** Lines 17 and 18 ▶ 19.

20. **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) ▶ 20a.  
a. Your tax withheld

b. Spouse's tax withheld ▶ 20b.

21. **Other Tax Payments**  
a. 2014 Estimated Tax ▶ 21a.

b. Paid with Extension ▶ 21b.

c. Partnership ▶ 21c.

d. S Corporation ▶ 21d.

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

22. **Amount paid with original return (Form D-400, Line 23a) plus additional tax paid after return was filed** (Do not include payments of interest or penalties.) ▶ 22.

23. **Total payments. Add** Lines 20a through 22. ▶ 23.

24. **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.) ▶ 24.

25. **Subtract** Line 24 from Line 23 and enter the result ▶ 25.

26. **a. Tax Due** - If Line 19 is more than Line 25, subtract and enter the result ▶ 26a.

b. Penalties (Add Lines 26b and 26c and enter the total on Line 26d) ▶ 26d.  
c. Interest ▶

e. **Interest on the underpayment of estimated income tax** (See Line instructions and enter letter in box, if applicable) ▶ 26e.

Exception to underpayment of estimated tax

27. **Add** Lines 26a, 26d, and 26e and enter the total ▶ 27. \$  
**Pay This Amount - You can pay online. Go to www.dorncc.com and click on Electronic Services for details.**

28. If Line 19 is less than 25, subtract and enter as **Amount to be Refunded** ▶ 28.

Be sure to sign and date your return below.

### 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.**

Large empty rectangular box for providing the explanation of changes.

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.)



**Mail all amended returns, payment for the amount shown due on line 27, and Form D-400V Amended to:**

N.C. DEPARTMENT OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640