

# Individual Income Tax Return 2011

North Carolina Department of Revenue

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

For calendar year **2011**, 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)

Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.

Fill in circle if this is an AMENDED 2011 return. **IMPORTANT:** You must also complete Form D-400X-WS, Worksheet for Amending (Note: This form cannot be used for tax years other than 2011.) **2011 Individual Income Tax Return**, and attach it to the front of your amended return.

| Deceased Taxpayer Information  | N.C. Public Campaign Fund   | N.C. Political Parties Financing Fund |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
|--|---|---------------------------------------|--------------------|---------------------------|---------------------------|--------------------------|--------------------------|---|------------|--------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <input type="radio"/> Fill in circle if return is filed and signed by Executor, Administrator or Court-Appointed Personal Representative.<br><br>Taxpayer (MM-DD-YY)<br><br>If return is for a deceased taxpayer or deceased spouse, enter date of death.<br><br>Spouse (MM-DD-YY) | Mark 'Yes' if you want to designate \$3 of taxes to this special Fund for voter education materials and for candidates who accept spending limits. Marking 'Yes' does not change your tax or refund.<br><br>Fill in appropriate circle<br><table> <tr> <td><u>You</u></td> <td><u>Your Spouse</u></td> </tr> <tr> <td><input type="radio"/> Yes</td> <td><input type="radio"/> Yes</td> </tr> <tr> <td><input type="radio"/> No</td> <td><input type="radio"/> No</td> </tr> </table> | <u>You</u>                            | <u>Your Spouse</u> | <input type="radio"/> Yes | <input type="radio"/> Yes | <input type="radio"/> No | <input type="radio"/> No | Fill in appropriate circle if you want to designate \$3 to this fund. Your tax remains the same whether or not you make a designation.<br><br><table> <tr> <td><u>You</u></td> <td><u>Your Spouse</u></td> </tr> <tr> <td><input type="radio"/> Democratic</td> <td><input type="radio"/> Democratic</td> </tr> <tr> <td><input type="radio"/> Republican</td> <td><input type="radio"/> Republican</td> </tr> <tr> <td><input type="radio"/> Libertarian</td> <td><input type="radio"/> Libertarian</td> </tr> <tr> <td><input type="radio"/> Unspecified</td> <td><input type="radio"/> Unspecified</td> </tr> </table> | <u>You</u> | <u>Your Spouse</u> | <input type="radio"/> Democratic | <input type="radio"/> Democratic | <input type="radio"/> Republican | <input type="radio"/> Republican | <input type="radio"/> Libertarian | <input type="radio"/> Libertarian | <input type="radio"/> Unspecified | <input type="radio"/> Unspecified |
| <u>You</u>   | <u>Your Spouse</u>  |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> Yes  | <input type="radio"/> Yes   |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> No   | <input type="radio"/> No  |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <u>You</u>   | <u>Your Spouse</u>  |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> Democratic   | <input type="radio"/> Democratic  |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> Republican   | <input type="radio"/> Republican  |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> Libertarian  | <input type="radio"/> Libertarian   |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |
| <input type="radio"/> Unspecified  | <input type="radio"/> Unspecified   |                                       |                    |                           |                           |                          |                          |   |            |                    |                                  |                                  |                                  |                                  |                                   |                                   |                                   |                                   |

### Federal Adjusted Gross Income

Enter federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)

### Residency Status

Were you a resident of N.C. for the entire year of 2011?  Yes  No  
Was your spouse a resident for the entire year?  Yes  No

If No, complete Lines 1 through 11. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 54 through 56.

### Filing Status

Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2011, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed.

- Single
- Married Filing Jointly
- Married Filing Separately   
 (Enter your spouse's full name and Social Security Number) Name SSN
- Head of Household
- Qualifying Widow(er) with Dependent Child (Year spouse died: )

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

Enter Whole U.S. Dollars Only

- Taxable Income from Your Federal Income Tax Return**  
Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6 (If zero, see the Line Instructions) 6.
- Additions to Federal Taxable Income**  
All taxpayers must complete Lines 31 through 41 on Page 3 and enter amount from Line 41 7.
- Add Lines 6 and 7** 8.
- Deductions from Federal Taxable Income**  
If applicable, complete Lines 42 through 53 on Pages 3 and 4 and enter amount from Line 53 9.
- Line 8 minus Line 9 10.



Staple All Pages of Your Return Here

Staple W-2s Here

- 11. Enter amount from Line 10 11.
- 12. **Part-year residents and nonresidents**  
Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56 12.
- 13. **North Carolina Taxable Income**  
**Full-year residents** enter the amount from Line 11  
**Part-year residents and nonresidents** multiply amount on Line 11 by the decimal amount on Line 12 13.
- 14. **North Carolina Income Tax** - If the amount on Line 13 is less than \$68,000, use the **Tax Table** beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the **Tax Rate Schedule** on Page 29 to calculate your tax. 14.
- 15. **Tax Credits** (From Form D-400TC, Part 4, Line 37 - **You must attach Form D-400TC if you enter an amount on this line**) ▶ 15.
- 16. Subtract Line 15 from Line 14 16.
- 17. **Consumer Use Tax** (See instructions on Page 8) ▶ 17.
- 18. Add Lines 16 and 17 18.
- 19. **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 ▶ 19a.
  - b. Spouse's tax withheld ▶ 19b.
- 20. **Other Tax Payments**
  - a. 2011 Estimated Tax ▶ 20a.
  - b. Paid with Extension ▶ 20b.
  - c. Partnership ▶ 20c.
  - d. S Corporation ▶ 20d.

*If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.*
- 21. **North Carolina Earned Income Tax Credit**  
(From Form D-400TC, Part 5) ▶ 21.
- 22. **Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance**  
(From Form D-400TC, Part 6) ▶ 22.
- 23. Add Lines 19a through 22 and enter the total on Line 23 23.
- 24. **a. Tax Due** - If Line 18 is more than Line 23, subtract and enter the result ▶ 24a.
  - b. Penalties ▶ 24b.
  - c. Interest ▶ 24c.
  - d. **Interest on the underpayment of estimated income tax**  
(See Line instructions and enter letter in box, if applicable) ▶ 24d.

Exception to underpayment of estimated tax ▶
- 25. Add Lines 24a, 24b, 24c, and 24d and enter the total - **Pay This Amount**  
*You can now pay online. Go to our website and click on Electronic Services for details.* 25. \$
- 26. **Overpayment** - If Line 18 is less than Line 23, subtract and enter the result 26.
- 27. Amount of Line 26 to be applied to **2012 Estimated Income Tax** ▶ 27.
- 28. Contribution to the **N.C. Nongame and Endangered Wildlife Fund** ▶ 28.
- 29. Add Lines 27 and 28 29.
- 30. Subtract Line 29 from Line 26 and enter the **Amount To Be Refunded**  
*For a faster refund, file electronically. Go to our website and click on efile.* ▶ 30.



**Additions to Federal Taxable Income** (See Line Instructions beginning on Page 11.)

31. Enter the itemized deductions or the standard deduction from your federal return Enter Whole U.S. Dollars Only

- Form 1040, Line 40
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$5,800 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,600 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

32. Enter your N.C. standard deduction (The standard deduction for most people is shown below.)

|  |  |       |
|--|--|-------|
| <input type="radio"/> Single.....\$3,000               | <input type="radio"/> Married filing jointly.....\$6,000   | ▶ 32. |
| <input type="radio"/> Head of household.....\$4,400    | <input type="radio"/> Married filing separately:<br>If your spouse <b>does not</b> claim itemized deductions.....\$3,000 |       |
| <input type="radio"/> Qualifying widow(er).....\$6,000 | If your spouse <b>claims</b> itemized deductions.....0   |       |

**Note: If 65 or older or blind OR if someone can claim you as a dependent, see the applicable chart or worksheet on Page 11 to determine the amount to enter on this line.**

33. **Subtract** Line 32 from Line 31 and enter the result here, but not less than zero ▶ 33.

34. **If you claimed the standard deduction** on your federal return, **do not** enter any amount on Line 34. **Instead, skip Line 34 and go to Line 35.**

**If you itemized your deductions** on your federal return, enter on this line the state and local taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. ▶ 34.

35. **If you claimed the standard deduction**, enter the amount from Line 33 above. ▶ 35.

**If you itemized your deductions**, compare Line 33 with Line 34 and enter whichever is less. ▶ 35.

36. Personal exemption adjustment (See instructions on Page 12) ▶ 36.

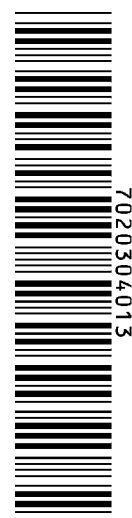
37. Interest income from obligations of states other than North Carolina ▶ 37.

38. Adjustment for bonus depreciation (See instructions on Page 12) ▶ 38.

39. Adjustment for section 179 expense deduction (See instructions on Page 12) ▶ 39.

40. Other additions to federal taxable income (Attach explanation or schedule) ▶ 40.

41. **Total additions** - Add Lines 35 through 40 (Enter the total here and on Line 7) ▶ 41.



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

42. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 42.

43. Interest income from obligations of the United States or United States' possessions ▶ 43.

44. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 44.

45. 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**) ▶ 45.

46. If you have retirement benefits not reported on Lines 44 or 45, complete the **Retirement Benefits Worksheet** on Page 14 and enter the result here ▶ 46.

47. Severance wages (See Line instructions on Page 14 for explanation of qualifying severance wages) ▶ 47.

48. Adjustment for bonus depreciation added back in 2008, 2009, and 2010 (See Line instructions on Page 14)

|                  |                  |                  |  |
|------------------|------------------|------------------|--|
| <b>48a. 2008</b> | <b>48b. 2009</b> | <b>48c. 2010</b> |  |
| ▶                | ▶                | ▶                |  |

(Add Lines 48a, 48b, and 48c and enter on Line 48d.) ▶ 48d.

49. Adjustment for section 179 expense deduction added back in 2010 (See Line instructions on Page 14) ▶ 49.

50. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 14 for deduction limitations) ▶ 50.

**Deductions from Federal Taxable Income** (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006 (See instructions on Page 14) ▶ 51.
- 52. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 52.
- 53. Total deductions - Add Lines 42 through 52 (Enter the total here and on Line 9) 53.

**Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents**  
(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

| You   |  | Spouse                                 |  |
|---|--|--|--|
| Fill in circle(s) if you or your spouse <b>moved into or out of North Carolina</b> during the year and enter the dates of residency in the boxes. → <input type="radio"/> <input type="radio"/> |  |  |  |
| Date residency began<br><br>(MM-DD-YY)  | Date residency ended<br><br>(MM-DD-YY) | Date residency began<br><br>(MM-DD-YY) | Date residency ended<br><br>(MM-DD-YY) |
| Fill in circle(s) if you or your spouse were <b>nonresidents of North Carolina</b> for the entire year. → <input type="radio"/> <input type="radio"/>   |  |  |  |

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from **Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 54.
- 55. Enter the amount from **Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 55.
- 56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.) 56.

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 \_\_\_\_\_

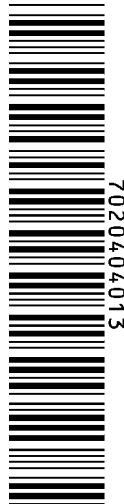
Preparer's FEIN, SSN, or PTIN ▶ \_\_\_\_\_

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 our website at [www.dorn.com](http://www.dorn.com) and click on **Electronic Services** for details.

**Payment voucher** – If you do not pay your tax online, go to our website 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-WS for the mailing address and payment options for amended returns.

**Important:** You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.