



# Individual Income Tax Return 2005

North Carolina Department of Revenue

**IMPORTANT**  
Do not send a photocopy of this form.  
The original form is printed in pink and black ink.

Print in Black or Blue Ink Only.

For calendar year **2005**, or other tax year beginning (MM-DD) --**05** and ending (MM-DD-YY) --

Your Social Security Number

You **must** enter your social security number(s)

Spouse's Social Security Number

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

Address

County (Enter first five letters)

City

State

Zip Code

Country (If not U.S.)

### Deceased Taxpayer Information

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

Deceased taxpayer's date of death

(MM-DD-YY)

Deceased spouse's date of death

(MM-DD-YY)

### N.C. Public Campaign Fund

This fund pays for a nonpartisan voter guide and helps fund judicial candidates who accept strict fund-raising and spending limits. Do you agree that \$3 should go to this fund? Filling in a circle below will not increase your tax or reduce your refund.

You

 Yes  
 No

Your Spouse

 Yes  
 No

### N.C. Political Parties Financing Fund

Fill in appropriate circle if you want to designate \$1 to this fund. Your tax remains the same whether or not you make a designation.

You

 Democratic  
 Republican  
 Unspecified

Your Spouse

 Democratic  
 Republican  
 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)

Fill in circle if negative

 ,,.00

### Residency Status

Were you a resident of N.C. for the entire year of 2005?  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. Enter dates of residency and complete Lines 48 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 2005, 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.

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 the Number of Exemptions claimed on your federal income tax return

If amount on Line 6, 8, 10, 11, or 13 is negative, fill in circle. Example:

Enter Whole U.S. Dollars Only

6. 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)

 ,,.00

7. Additions to Federal Taxable Income

All taxpayers must complete Lines 29 through 38 on Page 3 and enter amount from Line 38

 ,,.00

8. Add Lines 6 and 7

 ,,.00

9. Deductions from Federal Taxable Income

If applicable, complete Lines 39 through 47 on Page 3 and enter amount from Line 47

 ,,.00

10. Line 8 minus Line 9

 ,,.00

# 2005

Staple W-2s Here

10 digit last name input boxes

9 digit social security number input boxes

11. Enter amount from Line 10  11. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

12. Part-year residents and nonresidents  12. [ ][ ] . [ ][ ][ ]

13. North Carolina Taxable Income  13. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

14. North Carolina Income Tax  14. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

15. Tax Credits (From Form D-400TC, Part 4, Line 32 - You must attach Form D-400TC if you enter an amount on this line) ▶ 15. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

16. Subtract Line 15 from Line 14 ▶ 16. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

17. Consumer Use Tax (See instructions on Page 8) ▶ 17. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

18. Add Lines 16 and 17 ▶ 18. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

19. North Carolina Income Tax Withheld

(Staple original or copy of the original State wage and tax statement(s) in top left-hand corner of the return)

a. Your tax withheld ▶ 19a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

b. Spouse's tax withheld ▶ 19b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

20. Other Tax Payments

a. 2005 Estimated Tax ▶ 20a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

b. Paid with Extension ▶ 20b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

c. Partnership ▶ 20c. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

d. S Corporation ▶ 20d. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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. Add Lines 19a through 20d and enter the total on Line 21 ▶ 21. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

22. a. If Line 18 is more than Line 21, subtract and enter the result ▶ 22a. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

b. Underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) ▶ 22b. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

c. Penalties and interest (See Line instructions) ▶ 22c. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

23. Add Lines 22a, 22b, and 22c and enter the total - Pay This Amount ▶ 23. \$ [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

You can now pay online. Go to our website and click on Electronic Services for details.

24. If Line 18 is less than Line 21, subtract and enter the result ▶ 24. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

25. Amount of Line 24 to be applied to 2006 Estimated Income Tax ▶ 25. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

26. Contribution to the N.C. Nongame and Endangered Wildlife Fund ▶ 26. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

27. Add Lines 25 and 26 ▶ 27. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

28. Subtract Line 27 from Line 24 and enter the Amount To Be Refunded ▶ 28. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00



10 empty boxes for last name

9 empty boxes for social security number

Additions to Federal Taxable Income (See Line Instructions beginning on Page 10.)

29. Enter the itemized deductions or the standard deduction from your federal return

- Form 1040, Line 40
Form 1040A, Line 24
Form 1040EZ SINGLE filers - enter \$5,000 OR the amount from Line 5 of Form 1040EZ, whichever is less
Form 1040EZ MARRIED FILING JOINTLY filers - enter \$10,000 OR the amount from Line 5 of Form 1040EZ, whichever is less

Enter Whole U.S. Dollars Only 29. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

- Single \$3,000 Married filing jointly \$6,000
Head of household \$4,400 Married filing separately:
Qualifying widow(er) \$6,000 If your spouse does not claim itemized deductions \$3,000
If your spouse claims itemized deductions 0

30. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

Note: If 65 or older or blind OR if someone can claim you as a dependent, see the applicable chart or worksheet on Page 10 to determine the amount to enter on this line.

31. Subtract Line 30 from Line 29 and enter the result here, but not less than zero IMPORTANT: If you claimed the standard deduction on your federal return, skip Line 32 and enter on Line 33 the amount entered on Line 31

31. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

32. If you itemized your deductions on your federal return, Form 1040, enter the state and local income taxes or general sales taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. IMPORTANT: If you were required to complete the Itemized Deductions Worksheet in the instructions for Federal Form 1040, see Page 11



32. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

33. Compare Line 31 with Line 32 and enter whichever is less

33. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

34. Personal exemption adjustment (Complete the Personal Exemption Adjustment Worksheet on Page 11 of the instructions and enter the result)

34. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

35. Interest income from obligations of states other than North Carolina

35. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

36. Adjustment for domestic production activities (See instructions on Page 11)

36. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

37. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

38. Total additions - Add Lines 33 through 37 (Enter the total here and on Line 7)

38. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 12.)

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

39. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

40. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

41. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

42. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (Bailey settlement)

42. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

43. If you have retirement benefits not reported on Lines 41 or 42, complete the Retirement Benefits Worksheet on Page 12 and enter the result here

43. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

44. Severance wages (See Line instructions on Page 13 for explanation of qualifying severance wages)

44. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

45. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (Important: See Line instructions on Page 13)

45. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

46. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)

46. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

47. Total deductions - Add Lines 39 through 46 (Enter the total here and on Line 9)

47. [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

10 character name input boxes

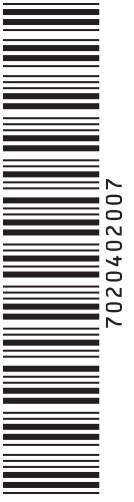
9 digit social security number input boxes

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 13. Note: Do not complete Lines 48 through 52 if you were a full-year resident.)

Main computation table with columns for 'You' and 'Your Spouse' and rows 48-52 for income calculation.

Signature and certification section with fields for signatures, dates, and contact information.



Payment Options section with sub-sections for Online and Payment Voucher.