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### Don't Miss Out...File Electronically!



Last year, over 1.2 million North Carolina income tax returns were filed electronically. For tax year 2002, taxpayers filing electronically can request to have their state refund deposited directly into a checking or savings account.

#### VITA/TCE:

Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs offer free Federal and State tax preparation and electronic filing for taxpayers with low or moderate income, disabilities, non-English speaking, or the elderly. Call the IRS at 1-800-829-1040 for a location.

#### Benefits:

- Faster refunds
- Direct Deposit
- Accurately filed returns
- Acknowledgment that return has been received
- Federal and State returns can be filed at the same time

#### Here's How:

- If you have a personal computer, a modem, and approved tax software, you can file your Federal and State returns electronically through the Federal/State On-line Filing Program. Some software products may allow free tax preparation and electronic filing depending on your income level. A list of software products and links to the developers' sites are located on the Department of Revenue's website, [www.dor.state.nc.us](http://www.dor.state.nc.us), under **Electronic Services, PC File**.
- Even if you don't use a computer to prepare your return, many tax professionals will file your Federal and State returns electronically for a fee. See **Electronic Services, E-File** on our website for a list of tax professionals who offer electronic filing.

### Before You Begin

The forms in this booklet are designed for electronic scanning that permits faster processing with fewer errors. To avoid unnecessary delays caused by manual processing, please follow the guidelines below:

**Important:** You must enter your social security number(s) in the appropriate boxes on the forms.

- Do not submit photocopies of the return. Submit original forms only. Do not use any prior year forms.
- Use black or blue ink only. Do not use red ink or pencil.

● Print letters and numbers like this : 

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

● Use capital letters 

0	1	2	3	4	5	6	7	8	9
---	---	---	---	---	---	---	---	---	---

● Do not use dollar signs (\$), commas, decimal points, or other punctuation marks or symbols.

● Fill in applicable circles completely. Example: 

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

● Do not use brackets to indicate negative numbers. Negative numbers are indicated by filling in the circle next to the number.

● Do not enter zeros or draw lines in boxes where no data is required.

The information contained in this booklet is to be used as a guide in the preparation of a North Carolina individual income tax return and is not intended to cover all provisions of the law.

**Filing Requirements**

The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not adjust the standard deduction and personal exemption for inflation as required by the Internal Revenue Code.

Who is required to file a North Carolina individual income tax return?

- Every resident of North Carolina whose income for the taxable year equals or exceeds the amount for his filing status shown in Chart A or B below.
- Every part-year resident who received income while a resident of North Carolina or who received income while a nonresident attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession or occupation carried on in North Carolina and whose total income for the taxable year equals or exceeds the amount for his filing status shown in Chart A or B below.
- Every nonresident who received income for the taxable year from North Carolina sources that was attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession, or occupation carried on in North Carolina and whose total income from all sources both inside and outside of North Carolina equals or exceeds the amount for his filing status shown in Chart A or B below.
- If you had North Carolina income tax withheld during the year but your income is below the amount required for filing, as shown in Chart A or B below, you must still file a return to receive a refund of the tax withheld.

If you were not required to file a federal income tax return but your gross income from all sources both inside and outside of North Carolina equals or exceeds the amount for your filing status shown in Chart A or B, you must complete a federal return and attach it to your North Carolina income tax return to show how your negative federal taxable income was determined.

You and your spouse must file a joint North Carolina return if you filed a joint federal income tax return, and both of you were residents of North Carolina or both of you had North Carolina taxable income. All other individuals must file separate returns.

When filing a joint return, include the name and social security number of each spouse on the return. Both spouses are jointly and severally liable for the tax due on a joint return unless one spouse has been relieved of any liability for federal income tax purposes as a result of the "innocent spouse" rules provided under Internal Revenue Code Section 6015.

If you filed a joint federal income tax return but file a separate North Carolina return, you must complete either a federal return as married filing separately reporting only your income, exemptions, and deductions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.

**Chart A — For Most Taxpayers (See Chart B for children and other dependents)**

Filing Status	A Return is Required if Federal Gross Income Exceeds
(1) Single .....	\$ 5,500
Single (age 65 or over) .....	\$ 6,250
(2) Married - Filing Joint Return .....	\$10,000
Married - Filing Joint Return (one age 65 or over) .....	\$10,600
Married - Filing Joint Return (both age 65 or over) .....	\$11,200
(3) Married - Filing Separate Return .....	\$ 2,500
(4) Head of Household .....	\$ 6,900
Head of Household (age 65 or over) .....	\$ 7,650
(5) Qualifying Widow(er) with dependent child .....	\$ 7,500
Qualifying Widow(er) (age 65 or over) .....	\$ 8,100

**Filing Requirements for Children and Other Dependents**

If another person (such as your parent) can claim you as a dependent on their federal income tax return, use Chart B below to see if you must file a North Carolina income tax return.

**Chart B – For Children and Other Dependents**

<p><b>Single dependents.</b> Were you <b>either</b> age 65 or older <b>or</b> blind?</p> <p><input type="checkbox"/> <b>No.</b> You must file a return if <b>any</b> of the following apply to you.</p> <ul style="list-style-type: none"> <li>• Unearned income was over \$500</li> <li>• Earned income was over \$3,000</li> <li>• Gross income was more than the <b>larger of</b>-                         <ul style="list-style-type: none"> <li>• \$500, or</li> <li>• Earned income (up to \$2,750) plus \$250</li> </ul> </li> </ul> <p><input type="checkbox"/> <b>Yes.</b> You must file a return if <b>any</b> of the following apply to you.</p> <ul style="list-style-type: none"> <li>• Unearned income was over \$1,250 (\$2,000 if 65 or older <b>and</b> blind)</li> <li>• Earned income was over \$3,750 (\$4,500 if 65 or older <b>and</b> blind)</li> <li>• Gross income was more than-</li> </ul> <table style="width: 100%; border: none;"> <tr> <td style="border: none;"><u>The larger of-</u></td> <td style="border: none; text-align: center;">Plus</td> <td style="border: none;"><u>This amount:</u></td> </tr> <tr> <td style="border: none;">• \$500, or</td> <td style="border: none; text-align: center;">}</td> <td style="border: none;"><b>\$750 (\$1,500 if 65</b></td> </tr> <tr> <td style="border: none;">• Earned income (up to \$2,750)</td> <td style="border: none; text-align: center;">}</td> <td style="border: none;"><b>or older and blind)</b></td> </tr> <tr> <td style="border: none;">plus \$250</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table> <p><b>Unearned income</b> includes taxable interest, dividends, capital gains, pensions, annuities, and social security benefits. <b>Earned Income</b> includes salaries, wages, tips, professional fees, scholarships that must be included in income, and other compensation received for personal services. <b>Gross income</b> is the total of your unearned and earned income.</p>	<u>The larger of-</u>	Plus	<u>This amount:</u>	• \$500, or	}	<b>\$750 (\$1,500 if 65</b>	• Earned income (up to \$2,750)	}	<b>or older and blind)</b>	plus \$250			<p><b>Married dependents.</b> Were you <b>either</b> age 65 or older <b>or</b> blind?</p> <p><input type="checkbox"/> <b>No.</b> You must file a return if <b>any</b> of the following apply to you.</p> <ul style="list-style-type: none"> <li>• Gross income was at least \$10 and your spouse files a separate return and itemizes deductions.</li> <li>• Unearned income was over \$500</li> <li>• Earned income was over \$2,500</li> <li>• Gross income was more than the <b>larger of</b>-                         <ul style="list-style-type: none"> <li>• \$500, or</li> <li>• Earned income (up to \$2,250) plus \$250</li> </ul> </li> </ul> <p><input type="checkbox"/> <b>Yes.</b> You must file a return if <b>any</b> of the following apply.</p> <ul style="list-style-type: none"> <li>• Unearned income was over \$1,100 (\$1,700 if 65 or older <b>and</b> blind)</li> <li>• Earned income was over \$3,100 (\$3,700 if 65 or older <b>and</b> blind)</li> <li>• Gross income was at least \$10 and your spouse files a separate return and itemizes deductions</li> <li>• Gross income was more than-</li> </ul> <table style="width: 100%; border: none;"> <tr> <td style="border: none;"><u>The larger of-</u></td> <td style="border: none; text-align: center;">Plus</td> <td style="border: none;"><u>This amount:</u></td> </tr> <tr> <td style="border: none;">• \$500, or</td> <td style="border: none; text-align: center;">}</td> <td style="border: none;"><b>\$600 (\$1,200 if 65</b></td> </tr> <tr> <td style="border: none;">• Earned income (up to \$2,250)</td> <td style="border: none; text-align: center;">}</td> <td style="border: none;"><b>or older and blind)</b></td> </tr> <tr> <td style="border: none;">plus \$250</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table>	<u>The larger of-</u>	Plus	<u>This amount:</u>	• \$500, or	}	<b>\$600 (\$1,200 if 65</b>	• Earned income (up to \$2,250)	}	<b>or older and blind)</b>	plus \$250		
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plus \$250																									

# Instructions for Filing Form D-400

## The Income Tax Return

All individuals (including part-year residents and nonresidents) must file their income tax return on Form D-400. If applicable, be sure to read the section entitled **Information for Part-Year Residents and Nonresidents**.

## When to File

If you file your return on a calendar year basis, it is due on or before April 15 of the following year. A fiscal year return is due on the 15th day of the 4th month following the end of the taxable year. When the due date falls on a Saturday, Sunday, or holiday, the return is due on or before the next business day. A fiscal year return should be filed on a tax form for the year in which the fiscal year begins (For example: A 2002 tax form should be used for a fiscal year beginning in 2002).

## Extensions

If you cannot file your return by the due date, you may apply for an automatic 6-month extension of time to file the return. **To receive the extension, you must file Form D-410, Application for Extension for Filing Individual Income Tax Return, by the original due date of the return.** You should apply for an extension even if you believe you will be due a refund but cannot file by the due date.

You are not required to send a payment of the tax you estimate as due to receive the extension; however, it will benefit you to pay as much as you can with the extension request. **An extension of time for filing the return does not extend the time for paying the tax.** If you do not pay the amount due by the original due date, you will owe a 10 percent late-payment penalty and interest. The late-payment penalty will not be due if you pay at least 90 percent of your tax liability through withholding, estimated tax payments, or with Form D-410 by the original due date.

A late-filing penalty may be assessed if your return is filed after the due date (including extensions). The penalty is 5 percent per month (\$5.00 minimum; 25 percent maximum) on the remaining tax due.

If you do not file the application for extension by the original due date of the return, you are subject to both a late-filing penalty and a late-payment penalty.

The penalties will also apply if your extension is not valid. An application for extension is not valid if the amount entered on Form D-410 as the tax expected to be due is not properly estimated.

If you are living outside the United States or Puerto Rico, or if you are in the military stationed outside the United States or Puerto Rico, you are granted an automatic 2-month extension for filing your North Carolina return if you attach a statement showing that you were living outside the United States or Puerto Rico on the date the return was due. The time for payment of the tax is also extended; however, interest is due on any unpaid tax from the original due date of the return until the tax is paid. If you are unable to file the return within the automatic 2-month extension period, an additional 4-month extension may be obtained by following the provisions in the first paragraph of this section; however, Form D-410 must be filed by the automatic 2-month extended date of June 15.

## Assistance For Disabled, Low Income, and Senior Citizen Taxpayers

If you are disabled, have a low income, or are a senior citizen, income tax returns can be prepared free of charge through the VITA (Volunteer Income Tax Assistance)/TCE (Tax Counseling for the Elderly) programs. For locations and dates of assistance, taxpayers in North Carolina can call the Internal Revenue Service toll-free, 1-800-829-1040, weekdays.

## General Refund Information

If you owe another State or local agency, the amount you owe may be deducted from your refund. If you file a joint tax return and your spouse owes another State or local agency, your portion of the refund will not be applied to your spouse's debt. If you have an outstanding federal income tax liability, the Internal Revenue Service may claim your North Carolina refund.

## Need to Call Us About Your Refund?

The automated refund inquiry line will give you the status of your 2002 refund. Service is available 24 hours a day seven days a week. If you are informed that your check has not been written, please wait seven days before calling back. You will need the first social security number shown on your return when you call.

### Automated Refund Inquiry Line (919) 733-4682

Month Return Filed	* Before Calling Please Allow
January and February	8 weeks
March	10 weeks
April	12 weeks

All Electronically Filed Returns 4 weeks

\* Additional time is required if you owe a State agency or the IRS, or if your return contains an error.

**Note:** Amended returns are not processed until all current year original returns are processed, which generally occurs by September 1. Therefore, please wait until after that date to contact us about the refund on your amended return.

## How to Pay Your Tax

If you owe additional tax, you can pay on-line by bank draft, Visa, or Mastercard. To pay by one of these methods, go to the Department's website at [www.dor.state.nc.us](http://www.dor.state.nc.us) and click on **Electronic Services**.

You can also pay by check or money order. Do not send cash. Make your check or money order payable in U.S. currency to the N.C. Department of Revenue for the full amount due. Write "2002 D-400" and your name, address, and social security number on your payment. If you are filing a joint return, write both social security numbers on your payment in the order that they appear on the return. If you received a pre-addressed income tax booklet, also complete Form D-400V included with the booklet and enclose it with your return and payment in the envelope

provided. **Do not use Form D-400V if any of the preprinted information does not match what you entered on your return. Go to our website to generate a personalized D-400V with the correct information.** If you use tax software to prepare your return, be sure to include with your return and payment the Form D-400V generated by the software package.

## Estimated Income Tax

You are required to pay estimated income tax if the tax shown due on your return, reduced by your North Carolina tax withheld and allowable tax credits, is \$1,000 or more regardless of the amount of income you have that is not subject to withholding. Each payment of estimated tax must be accompanied by Form NC-40, North Carolina Individual Estimated Income Tax. If you paid estimated tax for 2002, forms for filing and paying your estimated tax for 2003 will be included in a pre-addressed forms packet mailed to you in February, 2003. If you fail to receive a forms packet or if you are filing estimated tax for the first time, contact any of our offices so that appropriate forms can be mailed to you. You can also obtain forms from our website at [www.dor.state.nc.us](http://www.dor.state.nc.us).

You should prepare your estimated tax carefully, both to avoid having to pay a large amount of tax when you file your return, and to avoid the penalty for underpayment of estimated income tax. Payment of estimated tax does not relieve you of your responsibility for filing a return if one is due.

## Amended Returns and Statute of Limitations

You may amend your return by filing Form D-400X. Amended returns are not processed until all current year original returns are processed, which generally occurs by September 1. Therefore, please wait until after that date to contact us about your refund.

To receive a refund, your amended return must be filed within three years from the date the original return was due or within six months of the date the tax was paid, whichever date is later. However, special rules extending the time for filing refund claims beyond the normal three-year statute of limitations apply to overpayments attributable to (1) worthless debts or securities, (2) capital loss carrybacks, or (3) net operating loss carrybacks. For overpayments resulting from worthless debts or securities, the period of time for demanding an overpayment is seven years; for overpayments resulting from capital loss or net operating loss carrybacks, the period of time is three years from the due date of the return for the year in which the loss was incurred rather than three years from the due date of the return for the year to which the loss is carried back.

Amended returns on which you owe additional tax are required to be filed and the tax paid within three years after the date on which the original return was filed or within three years from the date required by law for filing the return, whichever is later.

If changes are made to your federal return by the Internal Revenue Service, you must report the changes to the State by filing an amended return within two years from the date you receive the report from the Internal Revenue Service. If you do not amend your State return to reflect the federal changes and the Department of Revenue receives the

report from the Internal Revenue Service, an assessment may be made by the Department within three years from the date of receipt of the report, and you forfeit your right to any refund which might have been due by reason of the changes.

**Penalties and Interest**

**Failure to file penalty.** Returns filed after the due date are subject to a penalty of 5 percent of the tax for each month, or part of a month, the return is late (minimum \$5.00; maximum 25 percent of the additional tax). If you file your return late, figure the amount of the penalty and add it to the tax due.

**Failure to pay penalty.** Returns filed after April 15 without a valid extension are subject to a late-payment penalty of 10 percent of the unpaid tax. If you have an extension of time for filing your return, the 10 percent penalty will apply on the remaining balance due if the tax paid by the original due date of the return is less than 90 percent of the total amount of tax due. If the 90 percent rule is met, any remaining balance due, including interest, must be paid with the return before the expiration of any extension period to avoid the late-payment penalty. The minimum penalty is \$5.00. If your payment is late, figure the amount of the penalty and add it to the tax due.

The late-payment penalty will not be assessed if the amount shown due on an amended return is paid with the return. Proposed assessments of additional tax due are subject to the 10 percent late-payment penalty if payment of the tax is not received within 30 days of the assessment.

**Other penalties.** There are other penalties for negligence, underpayment of estimated income tax, filing a frivolous return and fraud. Criminal penalties also apply for fraud with intent to evade or defeat the tax and for willful failure to file a return, supply information or pay the tax. Compute the penalty for underpayment of estimated income tax on Form D-422, Penalty for Underpayment of Estimated Tax by Individuals. The penalty will not apply if each of your payments equals 25 percent of the lesser of 90 percent (66 2/3 percent for farmers

and fishermen) of the tax due on your current year's return or 100 percent of the tax due on your previous year's return. If the penalty is applicable, attach the completed form to your return, add the amount of the penalty to the tax due, and include the full payment with your return. If a refund is due, subtract the amount of the penalty from the refund.

**Collection Assistance Fee.** Any tax, penalty, and interest not paid within 90 days after a final notice of assessment has been mailed to you is subject to a 20 percent collection assistance fee. The fee will not apply if you are making payments under an installment agreement that became effective within 90 days after the final notice was mailed.

**Interest.** Interest is due on tax not paid by April 15, even though you may have an extension of time for filing your return. You may obtain the current interest rate from any of the Department's offices. If you pay your tax late, figure the amount of interest due and include it with the tax and any applicable penalty.

**Rounding Off to Whole Dollars**

Round off to the nearest whole dollar on your return and schedules. You should drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar.

**N.C. Political Parties Financing Fund**

You may designate \$1.00 of the tax you pay for use by the Democratic or Republican Party. (Married couples filing a joint return may make a spousal designation only if their income tax liability is \$2.00 or more.) If you do not wish to specify a party but wish to designate \$1.00, fill in the "Unspecified" circle and the amount you designate will be distributed on a pro rata basis according to party voter registration. No political party with less than 1 percent of the total number of registered voters in the State will receive any of the designated funds.

**United States Armed Forces Pay**

If you are serving in the United States Armed Forces and your legal residence is North

Carolina, you are liable for North Carolina income tax and North Carolina income tax should be withheld from your pay regardless of where you may be stationed. If you are a legal resident of another state stationed in North Carolina on military orders, you are not liable for North Carolina income tax on your military pay, but other income from employment, a business, or tangible property in North Carolina is subject to North Carolina income tax.

**Death of the Taxpayer**

If you are the spouse or personal representative of an individual who died prior to filing a return, you may be required to file a return on the decedent's behalf. If so, enter the date of death in the applicable box on Page 1 of Form D-400 to indicate the return is being filed for a deceased individual.

An Income Tax Return for Estates and Trusts, Form D-407, must be filed for an estate for the period from the date of death to the end of the taxable year if the estate had taxable income from North Carolina sources or income which was for the benefit of a North Carolina resident, and the estate is required to file a federal return for estates and trusts.

If you are filing a return for an unmarried individual who died during the year, enter the date of death in the applicable box and enter the name of the deceased and the address of the executor or administrator. The executor or administrator should sign the return. When filing a separate return for a decedent who was married at the time of death, enter the date of death, the name of the deceased, and the address of the surviving spouse. The surviving spouse should sign the return. In either case, be sure to enter the date of death in the space provided.

If you are a court-appointed representative, you **must** attach to the return a copy of the certificate that shows your appointment. A refund due on a return filed for a deceased taxpayer by a person other than a surviving spouse or a court-appointed representative will be mailed to the Clerk of Superior Court of the county in which the taxpayer resided.

**Information for Part-Year Residents and Nonresidents**

If you move your legal residence into or out of North Carolina during the tax year, you are a resident of two different states during two different periods of the tax year.

You are a nonresident if you maintain your legal residence in another state or country even though you may temporarily reside in North Carolina. If you reside in North Carolina for more than 183 days of a tax year, you are presumed to be a resident for income tax purposes in the absence of factual proof of residence in another state. However, your absence from North Carolina for more than 183 days raises no presumption that you are not a resident.

If you filed a joint federal return but cannot file a joint North Carolina return because your spouse is a nonresident and had no North Carolina taxable income, you must calculate your federal taxable income as a married person filing a separate federal return.

**Complete either a federal return as married filing separately reporting only your income, exemptions, and deductions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.**

Part-year residents and nonresidents receiving income from North Carolina sources must determine the portion of their federal taxable income that is subject to North Carolina income tax by completing Lines 46 through 50 on Page 4 of Form D-400. See the instructions for Lines 46 through 50 on Page 11.

A part-year resident receiving partnership income from a partnership doing business in

North Carolina and in one or more other states must prorate his share of the partnership's income attributable and not attributable to North Carolina between his periods of residence and nonresidence in accordance with the number of days in each period. Include on Line 46 your share of partnership income determined for the period of residence. Include on Line 47 your share of the partnership income attributable to North Carolina during the period of nonresidence.

If you have income from sources within another state or country while you are a resident of North Carolina and the other state or country taxes you on such income, you may be eligible to claim a tax credit on your North Carolina return, Form D-400. See the section entitled "Information for Claiming Tax Credits" on Page 12 for additional information.

## Line Instructions for Filing Form D-400

The references to line numbers on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the Department of Revenue.

### Lines 1 through 5 - Filing Status

Check the same filing status you checked on your federal return. **Important:** If either you or your spouse is a nonresident and had no North Carolina taxable income for the tax year, the spouse with the North Carolina taxable income must check **Married Filing Separately** and complete a separate federal return or a schedule showing the computation of federal taxable income as **married filing separately** and attach it to the North Carolina return.

### Line 6 - Federal Taxable Income

Enter your federal taxable income from your federal return or TeleFile Tax Record. If federal taxable income is less than zero, you were required to enter zero on your federal return. On your North Carolina return, enter the negative amount and fill in the circle to indicate that the amount is negative.

### Line 11 - North Carolina Taxable Income

- If you were a **resident** of North Carolina for the entire year, enter the amount from Line 10a on Line 11.
- If you were a **part-year resident or a nonresident you must complete Lines 46 through 50** and enter on Line 10b the decimal amount from Line 50. Multiply the amount on Line 10a by the decimal amount on Line 10b and enter the result on Line 11.

**Part-year residents and nonresidents should read the instructions on Page 5 for additional information and complete the applicable worksheets for Lines 46 through 50 on Page 11.**

### Line 13 - North Carolina Income Tax

To calculate your tax, use one of the following methods:

**Tax Table.** Use the **Tax Table** beginning on Page 15 to determine your tax if your taxable income on Line 12 is less than \$68,000. Be sure to use the correct column in the **Tax Table**. After you have found the correct tax, enter that amount on Line 13.

**Tax Rate Schedule.** Use the Tax Rate Schedule on Page 23 to calculate your tax if your taxable income is \$68,000 or more. Enter the amount on Line 13.

### Line 14 - Tax Credits

See Page 12 for information about tax credits. Complete **Form D-400TC, Individual Tax Credits**, if you are entitled to one or more of the credits.

### Line 16 – Consumer Use Tax

Like all states that have a sales tax, North Carolina has a use tax on out-of-state purchases. The use tax applies to purchases made outside the State for use inside the State. Individuals in North Carolina are responsible for paying use tax on their out-of-state purchases.

An individual in North Carolina owes use tax on an out-of-state purchase when the item purchased is subject to the North Carolina sales tax and the retailer making the sale does not collect sales tax on the sale. Items that are subject to sales tax include computers and other electronic equipment, canned software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, and jewelry. Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the internet, and retailers located outside North Carolina. When an out-of-state retailer does not collect sales tax, the responsibility of paying the tax falls on the purchaser.

The use tax is calculated at the same rate as the sales tax, which is 6.5% in all counties except Mecklenburg. In Mecklenburg County, the rate is 7%. If you paid another state's sales or use tax on out-of-state purchases, that amount may be credited against the North Carolina use tax due. You may not claim a credit for sales tax or value-added tax paid to another country.

To calculate your North Carolina use tax, complete one of the Use Tax Worksheets below. Complete Worksheet 1 if you kept records of all of your out-of-state purchases. Complete Worksheet 2 if you did not keep records of all of your out-of-state purchases. Worksheet 2 has two parts; the first part is a calculation of the amount due on items that cost less than \$1,000 each and the second part is a calculation of the amount due on items that cost \$1,000 or more each. The first calculation is based on a Use Tax Table that reflects the estimated amount of use tax due by taxpayers with varying amounts of North Carolina taxable income. The estimated amount is .065% (.00065) of North Carolina taxable income. If you believe the estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

You should report use tax on purchases of food subject to the reduced rate of tax on Form E-554 and use tax on purchases of boats and aircraft on Form E-555.

#### Use Tax Worksheet 1

##### Taxpayers Who Have Records of All Out-of-State Purchases

1. Enter the total amount of out-of-state purchases including shipping and handling for 1/1/02 through 12/31/02. .... **1.** \_\_\_\_\_
2. Multiply Line 1 by 6.5% (.065) or, if Mecklenburg County resident, 7% (.07), and enter the amount. .... **2.** \_\_\_\_\_
3. Enter the tax paid to another state on the purchases. This amount may not exceed the amount on Line 2. .... **3.** \_\_\_\_\_
4. Subtract Line 3 from Line 2 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 16. .... **4.** \_\_\_\_\_

#### Use Tax Worksheet 2

##### Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1. **For purchases of items that cost less than \$1,000**  
See the **Use Tax Table** on the following page to estimate the use tax due based on your North Carolina taxable income shown on Form D-400, Line 11 and enter the amount. .... **1.** \_\_\_\_\_
2. **For purchases of items that cost \$1,000 or more**
  - 2a - Enter the total amount of purchases, including shipping and handling, of \$1,000 or more for 1/1/02 through 12/31/02. .... **2a.** \_\_\_\_\_
  - 2b - Multiply Line 2a by 6.5% (.065) or, if Mecklenburg County resident, 7% (.07), and enter the amount. .... **2b.** \_\_\_\_\_
3. Add Lines 1 and 2b and enter the total amount of use tax. .... **3.** \_\_\_\_\_
4. Enter the tax paid to another state on the purchases. This amount may not exceed the amount on Line 3. .... **4.** \_\_\_\_\_
5. Subtract Line 4 from Line 3 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 16. .... **5.** \_\_\_\_\_

# Line Instructions

## Use Tax Table

NC Taxable Income (D-400, Line 11)		Use Tax Amount	NC Taxable Income (D-400, Line 11)		Use Tax Amount
At Least	But Less Than		At Least	But Less Than	
\$ 0	2,300	\$ 1	\$ 23,800	25,400	\$16
2,300	3,800	2	25,400	26,900	17
3,800	5,400	3	26,900	28,500	18
5,400	6,900	4	28,500	30,000	19
6,900	8,500	5	30,000	31,500	20
8,500	10,000	6	31,500	33,100	21
10,000	11,500	7	33,100	34,600	22
11,500	13,100	8	34,600	36,200	23
13,100	14,600	9	36,200	37,700	24
14,600	16,200	10	37,700	39,200	25
16,200	17,700	11	39,200	40,800	26
17,700	19,200	12	40,800	42,300	27
19,200	20,800	13	42,300	43,800	28
20,800	22,300	14	43,800	45,400	29
22,300	23,800	15	45,400	46,900	30
			46,900 and over		Multiply NC Taxable Income by .065% (.00065)

### Lines 18a and 18b - N.C. Income Tax Withheld

Enter your North Carolina tax withheld on Line 18a. If you are married and you file a joint return, enter your North Carolina withholding on Line 18a and your spouse's withholding on Line 18b. **Do not** include any income tax withheld by a state other than North Carolina or any other tax amounts that were withheld.

Be sure to attach your original or a copy of the original State wage and tax statements (Form W-2), 1099 statements, or other statements verifying North Carolina tax withheld to your return. It is not necessary to attach 1099 statements on which no North Carolina income tax withheld is reported. Wage and tax statements or 1099 statements generated by tax software programs cannot be used to verify North Carolina tax withholding.

### Line 19 - Other Tax Payments

**a - 2002 Estimated Tax** - Enter any estimated income tax payments for 2002 (including any portion of your 2001 refund that was applied to your 2002 estimated income tax). See Page 4 for additional information about estimated income tax.

**b - Paid with Extension** - If you filed an automatic extension of time, enter the amount of North Carolina income tax paid with the extension.

**c - Partnership** - If you are a nonresident partner, enter your share of the tax paid to North Carolina by the manager of the partnership on your distributive share of the partnership income. Include with your return a copy of the information furnished by the partnership to verify the amount claimed.

**d - S Corporation** - If you are a nonresident shareholder of an S corporation, enter your share of the income tax paid to North Carolina by an S corporation on your distributive share of the S corporation income. Include with your return a copy of the information furnished to you by the S corporation to verify the amount claimed.

### Line 21a through 21c - Tax, Penalties, and Interest

**a** - If Line 17 is more than Line 20, you owe additional tax. Subtract Line 20 from Line 17 and enter the result on Line 21a.

**b - Underpayment of Estimated Income Tax Penalty and exceptions to the penalty** - You may owe a penalty if you underpaid your estimated tax for any payment period. You will not owe the penalty if you had no tax liability in the prior year or if this year's tax liability, less any amount withheld, is less than \$1,000. Complete Form D-422 to see if you owe the penalty. Enter the penalty on Line 21b. The penalty will increase your tax liability or reduce your overpayment. You do not have to attach Form D-422 or Form D-422A to your return, however, maintain the form for your records.

#### Penalty Exception Box:

- Enter an "F" in the box if you are a farmer or fisherman. You will not owe the penalty if you are a farmer or fisherman and pay the tax due by March 1, 2003. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter an "A" in the box if you completed Form D-422A, Annualized Income Installment Worksheet, in determining the amount to enter on Line 21b.
- Enter a "B" in the box if your 2002 income tax was created or increased by any income tax provision enacted by the 2002 General Assembly. You will not owe the penalty to the extent the underpayment was caused by these legislative changes. (For more information, see **2002 Tax Law Changes** available on the Department's website.)

**c - Other Penalties and Interest** - See "Penalties and Interest" on Page 5 to determine if any other penalties apply to you or if you owe interest.

### Line 22 - Pay This Amount

Add Lines 21a, 21b, and 21c and enter the total on Line 22. This is the total tax, penalties, and interest due. Mail your return and payment to the **North Carolina Department of Revenue, P. O. Box 25000, Raleigh, North Carolina 27640-0640**. Make your check or money order payable in U. S. currency to the NC Department of Revenue. If you received a pre-addressed income tax booklet, be sure to use the payment voucher (**Form D-400V**) included in the booklet. You may pay by

cash at any of the Department's offices. **Do not send cash by mail.** You may also pay electronically. Visit our website at [www.dor.state.nc.us](http://www.dor.state.nc.us) for more information.

### Line 23

If Line 20 is more than Line 17, you have overpaid your tax. Subtract Line 17 (and any amount shown on Line 21b) from Line 20 and enter the amount of the overpayment on Line 23.

### Line 24 - Estimated Income Tax

If you have overpaid the tax, you may elect to have your refund (at least \$1.00 or more) applied to your estimated tax for the following year by entering the amount to be applied on Line 24. The election cannot be changed after you file your return. The last allowable date for making a 2003 estimated tax payment is January 15, 2004; therefore, to apply a portion of your refund to 2003 estimated tax, you must file your 2002 return by January 15, 2004.

### Line 25- N. C. Nongame and Endangered Wildlife Fund

If you are due a refund of \$1.00 or more, you may elect to contribute all or any portion of the refund to the North Carolina Nongame and Endangered Wildlife Fund. Your donations provide most of the funds for conservation of our endangered species and native backyard wildlife.

If you wish to contribute to the fund, enter the amount of your contribution on Line 25. Your election to contribute to the fund cannot be changed after you file your return. If you are not due a refund, you may still contribute to this program by mailing your donation directly to the North Carolina Wildlife Resources Commission, 1722 Mail Service Center, Raleigh, North Carolina 27669-1722. Checks should be made payable to the Nongame & Endangered Wildlife Fund.



### Line 26 - N. C. Candidates Financing Fund

If you are due a refund of \$1.00 or more, you may elect to contribute all or any portion of your refund to the North Carolina Candidates Financing Fund.

The Fund was created to encourage candidates for Governor to limit their campaign spending, as well as to provide them with an alternative to raising money from special interests. The contributions you make from your refund will be placed in the Fund.

If you are due a refund and you wish to make a contribution, enter the amount on Line 26 of your return. Your election to contribute to the fund cannot be changed after you file your return. If you are not due a refund, you may still contribute to this Fund by mailing your donation to the State Board of Elections, P.O. Box 27255, Raleigh, North Carolina 27611-7255. Checks should be made payable to The North Carolina Candidates Financing Fund.

### Line 28 - Amount to be Refunded

If you are due a refund, mail your return to the **North Carolina Department of Revenue, P.O. Box R, Raleigh, North Carolina 27634-0001**.

## Line Instructions

### Adjustments to Federal Taxable Income

You must make certain adjustments to your federal taxable income (Line 6) in arriving at your North Carolina taxable income (Line 11). The law may require other adjustments that are not included in these instructions. Follow the Line Instructions below to determine the adjustments that apply to you.

### Additions to Federal Taxable Income (Lines 29 - 38)

Federal law requires that the federal standard deduction and personal exemption be increased each year if necessary for inflation. North Carolina law, however, does not have a similar provision.

If you claimed the standard deduction on your federal return, you must add to your federal taxable income the difference in the standard deduction for federal and State income tax purposes in figuring your North Carolina taxable income.

If you itemized deductions on your federal return, you must add to your federal taxable income the amount of any state and local income taxes claimed as deductions on your federal return to the extent your itemized deductions exceed the standard deduction without the federal inflation adjustment.

You must also increase your federal taxable income by the difference in the personal exemption for federal and State income tax purposes.

### Line 30

Most people can find their standard deduction amounts on Line 30 of Form D-400. However, if you are 65 or older or blind, OR you can be claimed as a dependent on another individual's return, you must use the chart or worksheet on this page, whichever applies, to determine the amount to enter on Line 30. **IMPORTANT: If you are (1) married filing a separate return for federal income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction; therefore, enter 0 on Line 30.** Note: A short-year return does not relate to a taxpayer who files a return as a part-year resident.

### Line 31

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

### Standard Deduction Worksheet for Dependents

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add \$250 to your earned income.\* Enter the total ..... 1. \_\_\_\_\_
2. Minimum amount ..... 2. \$500
3. Enter the larger of Line 1 or Line 2. .... 3. \_\_\_\_\_
4. Enter on Line 4 the amount shown for your filing status
  - Single, enter \$3,000
  - Married filing jointly/Qualifying widow(er), enter \$5,000
  - Married filing separately, enter \$2,500
  - Head of household, enter \$4,400 ..... 4. \_\_\_\_\_
5. Enter the smaller of Lines 3 or 4. (If under 65 and not blind, stop here and enter this amount on Line 30 of Form D-400. .... 5. \_\_\_\_\_
6. a. Check if: You were 65 or Older  Blind   
 Your spouse was 65 or Older  Blind   
 b. Enter the number of boxes you have checked   
 Note: If married filing separately, include the number of boxes checked for your spouse in the total number checked only if your spouse had no gross income and was not claimed as a dependent by another taxpayer.  
 c. Multiply \$750 (\$600 if married filing jointly or separately, or qualifying widow(er)) by the number of boxes you entered on Line 6b above and enter the result ..... 6c. \_\_\_\_\_
7. Add Lines 5 and 6c. Enter the total here and on Line 30 of Form D-400. .... 7. \_\_\_\_\_

\* Earned income includes salaries, wages, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must report in income.

### Standard Deduction Chart for People Age 65 or Older or Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use the worksheet above.

- Check if: You were 65 or Older  Blind   
 Your spouse was 65 or Older  Blind   
 Enter the number of boxes checked above

Note: If married filing separately, include the number of boxes checked for your spouse in the total number only if your spouse had no gross income and was not claimed as a dependent by another taxpayer.

If your filing status is:	And the total number of boxes you have checked is:	Your standard deduction is:
Single	1	\$3,750
	2	\$4,500
Married filing jointly/Qualifying widow(er)	1	\$5,600
	2	\$6,200
	3	\$6,800
	4	\$7,400
Married filing separately	1	\$3,100
	2	\$3,700
	3	\$4,300
	4	\$4,900
Head of household	1	\$5,150
	2	\$5,900

**Line 32**

Enter the amount of the state and local income tax deduction you claimed on Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. If no state, local, or foreign income taxes were paid, enter zero.

**Important:** If you were required to complete the **Itemized Deductions Worksheet** in the instructions for Federal Form 1040, complete the worksheet below to determine the amount to enter on Line 32.

**State Income Tax Adjustment Worksheet**

1. Enter the state and local income taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A ..... 1. \_\_\_\_\_
2. Enter the amount from Line 3 of the **Itemized Deductions Worksheet** in the instructions for Federal Form 1040 ..... 2. \_\_\_\_\_
3. Divide Line 1 above by Line 2 above and enter the result as a decimal amount ..... 3.
4. Enter the amount from Line 9 of the **Itemized Deductions Worksheet** in the instructions for Federal Form 1040 ..... 4. \_\_\_\_\_
5. Multiply Line 4 above by the decimal amount on Line 3 above and enter the result here ..... 5. \_\_\_\_\_
6. Subtract Line 5 above from Line 1 above. Enter the result here and on Line 32 of Form D-400 ..... 6. \_\_\_\_\_

**Line 34 - Personal Exemption Adjustment Worksheet**

If your federal adjusted gross income (Form 1040, Line 35; Form 1040A, Line 21; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I) is less than the amount shown for your filing status in the chart below, complete **Worksheet A**. Otherwise, skip Worksheet A and complete **Worksheet B**. Important: If you cannot claim a personal exemption on your federal return because it was completely phased out, do not complete either worksheet and enter zero on Form D-400, Line 34.

Filing Status	Adjusted Gross Income
Married filing jointly/Qualifying widow(er)	\$100,000
Head of household	\$ 80,000
Single	\$ 60,000
Married filing separately	\$ 50,000

**A**

1. **1040 or 1040A filers**
  - Multiply the number of exemptions claimed on Line 6d of 1040 or 1040A by \$500 and enter the result.
- 1040EZ / TELEFILE SINGLE filers**
  - Enter \$500 if you cannot be claimed as a dependent by someone else
  - Enter zero if you can be claimed as a dependent by someone else
- 1040EZ / TELEFILE MARRIED FILING JOINTLY filers**
  - Enter \$1,000 if neither spouse can be claimed as a dependent by someone else
  - Enter \$500 if one spouse can be claimed as a dependent by someone else
  - Enter zero if both spouses can be claimed as dependents by someone else

**STOP HERE** and enter this amount on Form D-400, Line 34.

**B**

2. **1040 or 1040A filers**
  - Multiply the number of exemptions claimed on Line 6d of 1040 or 1040A by \$1,000 and enter the result.
- 1040EZ / TELEFILE SINGLE filers**
  - Enter \$1,000 if you cannot be claimed as a dependent by someone else
  - Enter zero if you can be claimed as a dependent by someone else
- 1040EZ / TELEFILE MARRIED FILING JOINTLY filers**
  - Enter \$2,000 if neither spouse can be claimed as a dependent by someone else
  - Enter \$1,000 if one spouse can be claimed as a dependent by someone else
  - Enter zero if both spouses can be claimed as dependents by someone else

**IMPORTANT:** If you were not required to complete the **Deduction for Exemptions Worksheet** in the instructions for Federal Form 1040, **STOP HERE** and enter this amount on Form D-400, Line 34. Otherwise, complete Lines 3, 4, and 5.

3. Enter the decimal amount from Line 7 of the **Deduction for Exemptions Worksheet** in the instructions for Federal Form 1040 ..... 3.
4. Multiply Line 2 above by Line 3 above and enter the result ..... 4. \_\_\_\_\_
5. Subtract Line 4 above from Line 2 above and enter the result here and on Form D-400, Line 34 ..... 5. \_\_\_\_\_

**Line 35 - Interest Income**

Enter the amount of interest received from notes, bonds, and other obligations of states and political subdivisions other than North Carolina if not included in federal taxable income. This includes exempt interest dividends received from regulated investment companies (mutual funds) to the extent such dividends do not represent interest from obligations of North Carolina or its political subdivisions.

**Line 36 - Adjustment for 30% Additional First-Year Depreciation**

The federal **Job Creation and Worker Assistance Act of 2002** allows a 30% additional first-year depreciation deduction on the federal return for certain assets placed in service after September 10, 2001, and before September 11, 2004. **North Carolina law did not adopt the bonus depreciation provision for tax years 2001 and 2002.** Therefore, if you deducted the 30% additional first-year depreciation on your 2002 federal return, you must add to federal taxable income on your State return 100% of the amount deducted on the federal return. In addition, any 30% additional first-year depreciation deducted on your 2001 federal return must be added to federal taxable income on your 2002 State return. (For taxable year 2003, you must add back 70% of the amount deducted on your federal return. No addback is required for any tax years beginning on or after January 1, 2004.) This adjustment does not result in a difference in basis of the affected assets for State and federal income tax purposes.

**Note:** Any amount of 30% additional first-year depreciation added to federal taxable income on your 2002 or 2003 State return may be deducted in five equal installments over your first five taxable years beginning with the tax return for taxable year 2005.

**Line 37 - Other Additions to Federal Taxable Income**

If you elected to exclude a lump-sum distribution from a retirement plan from your regular federal income tax computation and computed the tax separately, the amount of the lump-sum distribution must be added to federal taxable income.

Amounts that were included in the cost basis of property under federal law but not under State law prior to January 1, 1989, must be added to your taxable income in the year that your income includes a gain or loss from the sale or other disposition of the property.

Amounts deducted on your federal return as net operating losses brought forward from tax years beginning prior to January 1, 1989, must be added to your federal taxable income. For tax years prior to January 1, 1989, State law allowed a net economic loss to be carried forward to subsequent years. A net economic loss was computed differently from the federal net operating loss.

If you carry over a net operating loss from another year to the 2002 return, an addition is required for the amount of net operating loss carried to the 2002 year that is not absorbed and will be carried forward to subsequent years.

*Example:* You incur a net operating loss of \$75,000 in 2001. You carry the net operating loss to the 2002 federal return and deduct the entire loss in arriving at federal taxable income. Only \$50,000 of the loss is absorbed and \$25,000 is carried forward to subsequent years. To determine North Carolina taxable income, you must make an addition to federal taxable income of \$25,000.

## Line Instructions

If you recovered all or any portion of your contributions to an annuity for State income tax purposes for taxable years beginning prior to January 1, 1989, but such amount was not recovered for federal income tax purposes, you must include a ratable portion of the difference in the cost previously recovered for North Carolina purposes and the amount previously recovered for federal purposes on the North Carolina return for each tax year beginning on or after January 1, 1989. The ratable portion to be added to federal taxable income is determined as follows:

$$\frac{\text{Amount recovered on State return} - \text{Amount recovered on federal return}}{\text{Remaining Years Life Expectancy}} = \text{Addition to Taxable Income}$$

The difference in the cost recovered for State and federal purposes should reflect only the cost recovered during your period of residence in North Carolina and exclude any cost recovered during the period you resided in another state. The amount figured as a transitional adjustment will remain the same for each year of your remaining life expectancy. Note: If any portion of your cost that was recovered for federal income tax purposes for taxable years beginning prior to January 1, 1989, is greater than the cost recovered for State income tax purposes for years prior to 1989, you are entitled to deduct a ratable portion of that cost as a transitional adjustment on Line 44. The ratable portion to be deducted is determined as follows:

$$\frac{\text{Amount recovered on federal return} - \text{Amount recovered on State return}}{\text{Remaining Years Life Expectancy}} = \text{Deduction from Taxable Income}$$

If you qualified and elected to report your child's unearned income on your federal return, you included only the child's unearned income in excess of \$1,500 in your federal taxable income. The difference in the child's standard deduction of \$500 and the amount of his income not included in your federal taxable income must be added to your federal taxable income in figuring your North Carolina taxable income.

### Example 1:

Tommy, age 8, received \$800 in dividends in 2002. He had no other income.

Tommy's unearned income .....	\$800
Amount included in parents' federal income .....	-0-
Amount not included in parents' federal income ..	\$800
Tommy's standard deduction .....	500
Addition to federal taxable income on parents' return .....	\$300

### Example 2:

Susan, age 10, received \$1,800 in interest income in 2002. She had no other income. Her parents include \$300 (\$1,800-\$1,500) of her income in their federal taxable income. In figuring their State taxable income, Susan's parents must add \$1,000 to federal taxable income in figuring their North Carolina taxable income.

Susan's unearned income .....	\$1,800
Amount included in parents' federal income .....	300
Amount not included in parents' federal income ..	\$1,500
Susan's standard deduction .....	500
Addition to federal taxable income on parents' return .....	\$1,000

## Deductions From Federal Taxable Income (Lines 39 - 45)

### Line 39 - State Income Tax Refund

Enter the amount of any state or local income tax refund included on Line 10 of your federal return, Form 1040.

### Line 40 - Interest From North Carolina and United States Obligations

Enter the amount of interest on obligations of the State of North Carolina, its political subdivisions, and nonprofit educational institutions organized or chartered under North Carolina law if included in federal taxable income. Also include interest received from notes, bonds, and other obligations of the United States (such as U.S. savings bonds, treasury notes and bills, etc.) or United States possessions.

### Line 41 - Taxable Portion of Social Security and Railroad Retirement Benefits

Social security and railroad retirement benefits are not subject to State income tax. Enter any Title 2 social security benefits received under the Social Security Act and any Tier 1 or Tier 2 railroad retirement benefits received under the Railroad Retirement Act that were included in federal taxable income. Railroad Retirement Act benefits include railroad unemployment insurance benefits and railroad sickness benefits.

### Line 42 - Retirement Benefits Received by Vested Government Retirees (Bailey Settlement)

As a result of the North Carolina Supreme Court's decision in *Bailey v. State of North Carolina*, North Carolina may not tax certain retirement benefits received by retirees of the State of North Carolina and its local governments or by United States government retirees (including military). The exclusion applies to retirement benefits received from certain defined benefit plans, such as the North Carolina Teachers' and State Employees' Retirement System, the North Carolina Local Governmental Employees' Retirement System, the North Carolina Consolidated Judicial Retirement System, the Federal Employees' Retirement System, or the United States Civil Service Retirement System, if the retiree had five or more years of creditable service as of August 12, 1989. The exclusion also applies to retirement benefits received from the State's \$401(k) and \$457 plans if the retiree had contributed to the plan prior to August 12, 1989. Benefits from other State, local, and federal retirement plans may or may not be excluded depending on rulings in the *Bailey* case. **The exclusion does not apply to retirement benefits paid to former teachers and state employees of other states and their political subdivisions.** A retiree entitled to exclude retirement benefits from North Carolina income tax should claim a deduction on Line 42 for the amount of excludable retirement benefits included in federal taxable income. **Important:** If you qualify for this deduction, you do not qualify for the deduction for retirement benefits of up to \$4,000 for the same federal, state, and local government retirement

benefits. A copy of Form 1099-R or W-2 received from the payer must be attached to the return to support the deduction.

### Line 43 - Other Retirement Benefits

You may deduct a portion of other retirement benefits included in federal taxable income. Retirement benefits are amounts paid by an employer to a former employee or to a beneficiary of a former employee under a written retirement plan established by the employer to provide payments to an employee or beneficiary after the employee ends employment with the employer where the right to receive the payments is based upon the employment relationship. For self-employed individuals, retirement benefits are amounts paid to an individual (or beneficiary) under a written retirement plan established by the individual to provide payments after self-employment ends. Retirement benefits also include amounts received from an individual retirement account or from an individual retirement annuity (IRA) and long-term disability benefits received under the Disability Income Plan of North Carolina. Retirement benefits do not include short-term disability benefits from the Disability Income Plan of North Carolina or distributions paid to an employee from an employer's retirement plan because of a change in the structure of a corporate employer.

**Federal, State, and Local Government Retirement Benefits. (Important:** The following instructions apply to you if you received retirement benefits as a former employee of the State of North Carolina or any of its local governments or as a former employee of the federal government **and** you did not have five years of service with the government as of August 12, 1989, or if you received retirement benefits as a former employee of any other state. Otherwise, see the Line 42 instructions on this page.) If you received retirement benefits from one or more federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or \$4,000, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to \$4,000 for a potential deduction of \$8,000.

**Private Retirement Benefits.** If you received retirement benefits from one or more private retirement plans **other than** federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or \$2,000, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to \$2,000 for a potential deduction of \$4,000.

The total retirement benefits deduction may not exceed \$4,000 per taxpayer. For married couples filing a joint return where both spouses received retirement benefits, the deduction applies separately to each, so that the maximum deduction on a joint return is \$8,000.

**If you included retirement benefits in federal taxable income, complete the Retirement Benefits Worksheet at the top of Page 11 and enter the result on Form D-400, Line 43.**

**Retirement Benefits Worksheet**

- |  |            |                    |
|--|------------|--------------------|
|  | <b>You</b> | <b>Your Spouse</b> |
| 1. Enter the federal, state, or local government retirement benefits included in federal taxable income <u>not to exceed \$4,000 for each taxpayer who received government retirement benefits</u> ..... | 1. _____   | _____              |
| 2. Enter the private retirement benefits included in federal taxable income <u>not to exceed \$2,000 for each taxpayer who received retirement benefits</u> ..   | 2. _____   | _____              |
| 3. Add Lines 1 and 2 and enter the total here <u>not to exceed \$4,000 for each taxpayer</u> .....   | 3. _____   | _____              |
| 4. Add the amounts on Line 3 and enter the total here and on Form D-400, Line 43 .....   | 4. _____   | _____              |

**Important:** If you claim a deduction on Line 42 for retirement benefits received as a result of the Bailey settlement, you cannot claim the deduction of up to \$4,000 for the same federal, state, or local government retirement benefits.

**Line 44 - Other Deductions From Federal Taxable Income**

As a result of the North Carolina Supreme Court's decision in *Faulkenbury v. Teachers' and State Employees' Retirement System*, certain disabled retirees (and their beneficiaries and estates) received retroactive benefits from the North Carolina Teachers' and State Employees' Retirement System and the North Carolina Local Governmental Employees' Retirement System. As a result of *Bailey*, a recipient receiving a direct payment of an award under *Faulkenbury* may deduct the amount of the payment on Line 44. Evidence of the amount of the direct payment must be attached to the return

to support the deduction. A recipient electing to roll over all or part of the award into an IRA may not deduct any future distributions from the IRA; distributions from an IRA are includable in North Carolina taxable income to the same extent includable for federal income tax purposes.

You may deduct up to \$35,000 of any severance wages you received as a result of your permanent involuntary termination from employment through no fault of your own. The severance wages deducted as a result of the same termination may not exceed \$35,000 for all taxable years in which the wages were received. "Stay on pay" does not qualify for the deduction.

You may deduct the amount of North Carolina inheritance or estate tax paid that was attributable to an item of income in respect of a decedent.

If you itemized your deductions and claimed the mortgage interest tax credit on your federal return because you participated in the mortgage credit certificate (MCC) program, you may deduct the amount shown on Line 3 of Federal Form 8396.

The gain from the sale or disposition of North Carolina obligations issued before July 1, 1995, should be deducted from taxable income if the law under which the obligations were issued specifically exempts the gain.

Amounts that were included in the basis of property under State law but not under federal law prior to January 1, 1989, must be deducted from your taxable income in the year that your income includes a gain or loss from the sale or other disposition of the property. This includes certain business expenditures that you elected to expense under Section 179 of the Internal Revenue Code but which were required to be capitalized for State income tax purposes.

See the Line instructions for Line 37 to determine the deduction for the difference in the cost of an annuity previously recovered for North Carolina and federal tax purposes when the cost recovered for federal purposes for taxable years beginning prior to January 1, 1989, is greater than the cost recovered for State purposes for years prior to 1989.

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

**Line 46 - Part-Year Residents**

Complete the worksheet below to determine the amount to be entered on Line 46:

1. Enter your **total income** that you received in 2002 while you were a resident of North Carolina (See Note A below) 1. \_\_\_\_\_
2. Enter the amount from Form D-400, Line 38 that applies to the income received while you were a resident of North Carolina (See Note B below) ..... 2. \_\_\_\_\_
3. Add Lines 1 and 2 ..... 3. \_\_\_\_\_
4. Enter the amount from Form D-400, Line 45 that applies to the income received while you were a resident of North Carolina (See Note C below) ..... 4. \_\_\_\_\_
5. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 46 (See Note D below) ..... 5. \_\_\_\_\_

**Line 47 - Nonresidents**

Complete the worksheet below to determine the amount to be entered on Line 47:

1. Enter your **total income** that you received from North Carolina sources in 2002 while you were a nonresident of North Carolina (See Note A below) ..... 1. \_\_\_\_\_
2. Enter the amount from Form D-400, Line 38 that applies to the income received from North Carolina sources while you were a nonresident of North Carolina (See Note B below) . 2. \_\_\_\_\_
3. Add Lines 1 and 2 ..... 3. \_\_\_\_\_
4. Enter the amount from Form D-400, Line 45 that applies to the income received from North Carolina sources while you were a nonresident of North Carolina (See Note C below) . 4. \_\_\_\_\_
5. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 47 (See Note D below) ..... 5. \_\_\_\_\_

**Line 49**

Complete the worksheet below to determine the amount to be entered on Line 49:

1. Enter your **Total Income** from your federal return (Form 1040, Line 22; Form 1040A, Line 15; Form 1040EZ, Line 4 or TeleFile Tax Record, Line I) (See Note A below) ..... 1. \_\_\_\_\_
2. Enter the amount from Form D-400, Line 38 ..... 2. \_\_\_\_\_  
(See Note B below) .....
3. Add Lines 1 and 2 ..... 3. \_\_\_\_\_
4. Enter the amount from Form D-400, Line 45 (See Note C below) ..... 4. \_\_\_\_\_
5. Subtract Line 4 from Line 3 and enter the total here and on Form D-400, Line 49 (See Note D below) ..... 5. \_\_\_\_\_

**Line 50**

Divide Line 48 by Line 49 and enter the result as a decimal amount on Line 50. Round to two decimal places. Enter the decimal amount from Line 50 on Form D-400, Line 10b. (The decimal amount can be more than 1.00. If the decimal amount is negative, enter 0.00 on Line 50.)

- Note A:** If the amount entered on Line 1 above is a loss, enter as a negative amount.
- Note B:** The amount to be entered on Line 2 does not include the amounts on Line 33 or 34 or any portion of the amount on Line 37 that does not relate to gross income.
- Note C:** The amount to be entered on Line 4 does not include any portion of the amount on Line 44 that does not relate to gross income.
- Note D:** If Line 5 above is negative, be sure to fill in the circle preceding the appropriate line number on page 4 of Form D-400.

## Information for Claiming Tax Credits - Form D-400TC

### Credit for Tax Paid to Another State or Country

When income is taxed by North Carolina for a period during which you were a legal resident of North Carolina and the same income is also taxed by another state or country because it was earned in or derived from sources within that state or country, a tax credit may be claimed, but not on the basis of a withholding statement alone. Attach a copy of the return filed with the other state or country and a copy of the check or receipt if a balance of tax was paid with the return.

Complete the North Carolina return and include all income both within and outside the State. Compute the tax as though no credit is to be claimed. Complete Part 1 of Form D-400TC to determine the allowable tax credit. **The amount entered on Line 1, Part 1 of Form D-400TC is total income from all sources received while a resident of North Carolina**, adjusted by the applicable additions and/or deductions to federal taxable income that you listed on Form D-400, Page 3. The amount of **net tax paid** on Line 6 is any prepayment of tax (tax withheld, estimated tax payments, amount paid with extension, etc.) plus any additional tax paid or **less** any refunds received. Attach a copy of the tax return filed with the other state and proof of the payment.

Include on Line 2, Part 1 of Form D-400TC your share of any S Corporation income that is attributable to and taxed by another state, whether or not the other state taxed the income at the individual or corporate level. Include the tax you paid another state on your share of S Corporation income or your pro rata share of the corporate tax paid by the S Corporation to another state that taxes the corporation rather than the shareholder on Line 6, Part 1, Form D-400TC. Attach a schedule to your return showing the total amount of tax paid to the other state by the S Corporation, and how your pro rata share of the tax was determined.

**If you claim credit for tax paid to more than one state or country**, use the worksheet below to determine the tax credit allowable for each state or country. Determine the total credits for all states by adding the amount on Line 7 of each worksheet and enter the total on Form D-400TC, Line 7a. Be sure to use separate worksheets to determine the separate credits for each state or country.

### Out-of-State Tax Credit Worksheet

1. Enter total income from all sources received while a resident of North Carolina, (combined for joint filers) adjusted by the applicable additions shown on Lines 35 through 37 and applicable deductions shown on Lines 39 through 44 of Form D-400. .... 1. \_\_\_\_\_
2. The portion of Line 1 that was taxed by the other state or country ..... 2. \_\_\_\_\_
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to two decimal places) ..... 3. \_\_\_\_ . \_\_\_\_
4. Enter North Carolina income tax (From Form D-400, Line 13) ..... 4. \_\_\_\_\_
5. Multiply Line 3 by Line 4 ..... 5. \_\_\_\_\_
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions above for definition of net tax paid) ..... 6. \_\_\_\_\_
7. Enter the lesser of Line 5 or Line 6 ..... 7. \_\_\_\_\_

### Credit for Child and Dependent Care Expenses

If you claim an income tax credit for child and dependent care expenses on your federal return, you may claim a tax credit for such expenses on your North Carolina return. For dependents who were age seven or older and not physically or mentally incapable of caring for themselves, the credit is from 7 percent to 9 percent of the federal employment-related expenses, depending on your filing status and federal adjusted gross income. For dependents who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves, the tax credit is from 10 to 13 percent of the qualified federal employment-related expenses, depending on your filing status and your federal adjusted gross income. The federal employment-related expense is shown on Line 3 of Federal Form 2441 or on Schedule 2, Part II, Line 3 of Federal Form 1040A. If applicable, include on Form D-400TC, Part 2, Line 8, any qualified expenses for 2001 that you paid in 2002. The total amount shown on Line 8, Part 2 of Form D-400TC cannot exceed \$2,400 for one dependent or \$4,800 for two or more dependents. A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

For a dependent who reaches age seven during the taxable year and who is not physically or mentally incapable of caring for himself, the tax credit for employment-related expenses incurred prior to the dependent's 7th birthday will be calculated using the applicable percentage in column A, and the tax credit for employment related expenses incurred after the dependent becomes age seven will be calculated by using the applicable percentage in column B.

You must use the table below to determine the amounts to enter on Lines 10 and 12 of Form D-400TC.

<b>Child and Dependent Care Credit Table</b>			
<b>Filing Status</b>	<b>Federal Adjusted Gross Income (Federal Form 1040, Line 35 or Federal Form 1040A, Line 21)</b>	<b>Column A</b>	<b>Column B</b>
<b>Head of Household</b>	Up to \$20,000	.13	.09
	Over \$20,000 up to \$32,000	.115	.08
	Over \$32,000	.10	.07
<b>Surviving Spouse or Joint Return</b>	Up to \$25,000	.13	.09
	Over \$25,000 up to \$40,000	.115	.08
	Over \$40,000	.10	.07
<b>Single</b>	Up to \$15,000	.13	.09
	Over \$15,000 up to \$24,000	.115	.08
	Over \$24,000	.10	.07
<b>Married Filing Separately</b>	Up to \$12,500	.13	.09
	Over \$12,500 up to \$20,000	.115	.08
	Over \$20,000	.10	.07

### Credit for Children

You may claim an income tax credit of \$60 for each dependent child for whom you were allowed to deduct a personal exemption on your federal return if your federal adjusted gross income (Form 1040, Line 35; or Form 1040A, Line 21) is less than the following amount shown for your filing status: **Married filing jointly/qualifying widow(er) - \$100,000; Head of household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000.**

Generally, the credit for children can be claimed only for a child who was under 19 years of age on the last day of the year or for a student under the age of 24 on the last day of the year for whom you furnished more than 50 percent of the support. A child is a son, stepson, daughter, stepdaughter, or legally adopted child for whom you provided more than half of the support for the taxable year. The credit is also allowed for a foster child if the child lived with you for the entire year and you provided care for the child as your own child.

A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete Form D-400TC, Part 3 to determine the allowable credit.

**Credit for Charitable Contributions by Nonitemizers**

If you claimed the standard deduction on your federal return, you may claim a tax credit for charitable contributions. You may not claim the credit if you claimed itemized deductions on your federal return. The allowable credit equals 7 percent of the amount by which your charitable contributions for the taxable year exceed 2 percent of your federal adjusted gross income. The credit may not be claimed for contributions for which the credit for certain real property donations or the credit for gleaned crops is claimed. A nonresident or part-year resident may claim a prorated credit equal to the percentage of income that is subject to North Carolina tax. The credit may not exceed the tax liability for the tax year, reduced by other tax credits.

Complete the following worksheet to determine the allowable credit.

**Worksheet for Determining Tax Credit for Charitable Contributions**

**Note:** You may not claim this credit if you claimed itemized deductions on your federal return.

1. Enter the amount of your charitable contributions for the taxable year ..... 1. \_\_\_\_\_
2. Multiply your federal adjusted gross income from your federal return (Form 1040, Line 35; Form 1040A, Line 21; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I) by 2% and enter the result here.  
(Federal AGI \_\_\_\_\_ X .02) ..... 2. \_\_\_\_\_
3. Subtract Line 2 from Line 1. If Line 2 equals or exceeds Line 1, **STOP HERE**. Enter - 0- on Form D-400TC, Line 20 ..... 3. \_\_\_\_\_
4. Multiply Line 3 by 7% (.07) and enter the result. **Full-year residents** enter this amount on Line 6 below ..... 4. \_\_\_\_\_
5. **Nonresidents and part-year residents** multiply the amount on Line 4 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 6 below. If Line 10b is more than 1.00, enter the amount from Line 4 here and on Line 6 below ..... 5. \_\_\_\_\_
6. Credit for charitable contributions (Enter on Form D-400TC, Line 20) ..... 6. \_\_\_\_\_

**Credit for Premiums Paid on Long-Term Care Insurance Contracts**

A tax credit is allowed for the qualifying premiums you paid during the taxable year on a qualified long-term care insurance contract(s) (as defined in section 7702B of the Internal Revenue Code) that provides insurance coverage for yourself, your spouse, or a dependent for whom you are allowed to claim a personal exemption on your federal return. **Medical insurance premiums that you pay for general health care, hospitalization, or disability insurance do not qualify as premiums paid for a long-term care insurance contract.** A long-term care insurance contract is any insurance contract under which the **only** insurance protection provided is for coverage of qualified long-term care services as defined in section 7702B of the Internal Revenue Code. Qualified long-term care services are those services required by a chronically ill individual and provided under a plan of care prescribed by a licensed health care practitioner.

The credit is 15 percent of the premiums paid but may not exceed \$350 for each qualified long-term care insurance contract for which a credit is claimed.

No credit is allowed for payments that are deducted from, or not included in, your federal gross income for the taxable year. An example of payments that are not included in federal gross income is premiums paid through an employer-sponsored plan in which the payments are excluded from taxable wages (pre-taxed dollars). If you claimed medical expenses as part of itemized deductions on your federal return, you are not eligible for the credit for the long-term care insurance premiums that are deductible as a medical expense under federal law. Those premiums that are not deductible on your federal return because of the age limitations may be used in calculating the credit. You must reduce any allowable long-term care credit by the applicable percentage of self-employed health insurance premiums deducted from gross income for federal income tax purposes. For tax year 2002, the applicable percentage is 70 percent. A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete the following worksheet to determine the allowable credit.

**Worksheet for Determining Tax Credit for Premiums Paid on Long-Term Care Insurance Contracts**

1. Enter the amount of premiums you paid on a long-term care insurance contract(s) for the taxable year. Do not include premiums that you paid through a cafeteria plan or flexible spending arrangement offered by your employer. .... 1. \_\_\_\_\_
2. Multiply Line 1 by 15% (.15). (Do not enter more than \$350 per contract) ..... 2. \_\_\_\_\_
3. If you claimed a deduction for self-employed health insurance premiums on Federal Form 1040, Line 30, multiply the amount on Line 2 by 30% and enter the result here. If you did not, enter the amount from Line 2 on this line. **Full-year residents** enter the amount on this line on Line 5 ..... 3. \_\_\_\_\_
4. **Nonresidents and part-year residents** multiply the amount on Line 3 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 5. If Line 10b is more than 1.00, enter the amount from Line 3 here and on Line 5 ..... 4. \_\_\_\_\_
5. Credit for long-term care insurance premiums (Enter on Form D-400TC, Line 21) ..... 5. \_\_\_\_\_

**Credit for Qualified Business Investments**

A tax credit is allowed for qualifying investments in the equity securities or subordinated debt of a qualified business venture or qualified grantee business. The credit is 25 percent of the amount invested or \$50,000, whichever is less. The tax credit is not allowed for the year in which the investment is made but is allowed for the taxable year beginning during the calendar year following the calendar year in which the investment was made. Any unused credit may be carried forward for the next succeeding five years. Your basis in the equity securities or subordinated debt acquired as a result of your investment must be reduced by the amount of allowable credit.

To be eligible for the tax credit, you must file **Form D-499, Application for Tax Credit for Qualified Business Investments**, with the Secretary of Revenue on or before April 15 of the year following the calendar year in which the investment was made. The date set for filing the application may be extended provided you furnish a written statement by April 15 requesting that you be allowed additional time in which to file the application. However, the date for filing the application may not be extended by the Secretary beyond September 15. **An extension of time to file your individual income tax return (Form D-400) does not extend the time for filing Form D-499.** See Page 2 of Form D-499 for additional rules and regulations for claiming the credit. The allowable credit should be shown on Form D-400TC, Line 22.

## Information for Claiming Tax Credits - Form D-400TC

### **Credit for Disabled Taxpayer, Dependent, and/or Spouse**

If you claimed an income tax credit on your federal tax return for being permanently and totally disabled, you are entitled to a tax credit on your North Carolina return equal to one-third (1/3) of the amount of the federal tax credit. Although the federal tax credit is also allowed for being age 65 or older, no portion of the tax credit is allowed on the North Carolina return for being age 65 or older.

You may also be entitled to a tax credit if a dependent or spouse for whom you are allowed an exemption on your federal return is permanently and totally disabled. To qualify for the credit, a statement from a physician or local health department must be attached to your return certifying that the dependent was unable to engage in any substantial gainful activity by reason of a physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than 12 months.

A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

The allowable credit is determined by completing **Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent and/or Spouse**. The credit should be shown on Form D-400TC, Line 23. You may contact the Department for Form D-429 or you may download it from our website at [www.dor.state.nc.us](http://www.dor.state.nc.us).

### **Miscellaneous Tax Credits**

State law provides for the following tax credits in addition to the tax credits explained above: Property Taxes on Farm Machinery, Donating Real Property for Certain Public and Conservation Purposes, Construction of Dwelling Units for Handicapped Persons, Purchase of Conservation Tillage Equipment, Gleaned Crops, Rehabilitating Income-Producing and Nonincome-Producing Historic Structure, and Poultry Composting. For further information about these credits, contact the Department of Revenue.

### **Business Incentive and Energy Tax Credits (Limited to 50% of Tax Liability)**

The following tax credits are available as incentives to new and expanding businesses or for investing in renewable energy property or low-income housing. If you believe you are entitled to one or more of the tax credits, contact the Department for Form NC-478 Series or you may download the forms from our website at [www.dor.state.nc.us](http://www.dor.state.nc.us). Form NC-478 Series is used to calculate and report tax credits that are limited to 50% of your tax less the sum of all other tax credits that you claim. Complete the form and attach it to the front of your income tax return.

- Credit for creating jobs
- Credit for investing in machinery and equipment
- Credit for research and development
- Credit for worker training
- Credit for investing in central office or aircraft facility property
- Credit for investing in low-income housing
- Credit for development zone projects
- Credit for nonhazardous dry-cleaning equipment
- Credit for use of North Carolina ports

**Important:** The tax credits described in these instructions may not exceed the tax liability for the tax year, reduced by other tax credits and, unless otherwise stated, may not be carried forward to future tax years.

### **Reminders**

- Do not submit photocopies of the return. Submit original forms only. Do not use any prior year forms to file a current year return.
- Double-check your figures, including your social security number. Accuracy speeds processing of your tax return.
- Claim the same filing status you claimed on your federal return. (Nonresidents see instructions on page 5.) If you do not fill in the applicable circle to indicate your filing status, processing of your return will be delayed.
- Sign and date your return on Page 4. If you file a joint tax return, both you and your spouse must sign the return. Staple the originals or copies of the original State wage and tax statements in the top left-hand corner of the return.
- You must include a copy of your federal return with your North Carolina return unless your federal return reflects a North Carolina address or you file electronically.
- If you owe additional tax and you received a pre-addressed income tax booklet, use the payment voucher (**Form D-400V**) included with the booklet to make your payment. Do not use **Form D-400V** if any of the preprinted information does not match what you entered on your return. Do not staple, tape, or otherwise attach your payment or voucher to your return or to each other. Instead, just put them loose in the envelope. In lieu of using the payment voucher, you may pay your tax liability on-line by bank draft, Visa, or Mastercard. Visit our website for details.

### **Maintaining Records**

You should keep canceled checks, receipts, or other documentation, including a copy of your federal return, to verify any amount entered on your tax return for a period of at least three years from the due date of the return or three years from the date the return is filed, whichever is later. Lack of adequate records may result in the disallowance of all or part of the deductions. Your canceled check, money order stub, or Departmental receipt showing payment of tax should be kept for at least five years from the due date of the tax return.

### **Important Notice Regarding Substitute Returns**

Any facsimile or substitute form must be approved by the Department of Revenue prior to its use. If you use computer generated returns, the software company is responsible for requesting approval and receiving an assigned barcode. The Department publishes a list of software developers who have received approval on our website. Photocopies of the return are not acceptable. Returns that cannot be processed by our imaging and scanning equipment will be returned to the taxpayer with instructions to refile on an acceptable form.

# North Carolina Tax Table

Use if your taxable income is less than \$68,000. If \$68,000 or more, use the Tax Rate Schedule.

**Example:** Mr. and Mrs. Smith are filing a joint return. Their taxable income on Line 11 of Form D-400 is \$25,320. First, they find the \$25,300-\$25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$1,560. This is the tax amount they must write on Line 13 of Form D-400. ➔

At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is-</b>					
25,200	25,250	1,638	1,553	1,660	1,596
25,250	25,300	1,642	1,557	1,663	1,599
25,300	25,350	1,645	<b>1,560</b>	1,667	1,603
25,350	25,400	1,649	1,564	1,670	1,606

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
<b>Your tax is-</b>		<b>Your tax is-</b>				<b>Your tax is-</b>		<b>Your tax is-</b>				<b>Your tax is-</b>		<b>Your tax is-</b>			
\$0	\$10	\$0	\$0	\$0	\$0	1,400	1,425	85	85	85	85	2,700	2,725	163	163	163	163
10	25	1	1	1	1	1,425	1,450	86	86	86	86	2,725	2,750	164	164	164	164
25	50	2	2	2	2	1,450	1,475	88	88	88	88	2,750	2,775	166	166	166	166
50	75	4	4	4	4	1,475	1,500	89	89	89	89	2,775	2,800	167	167	167	167
75	100	5	5	5	5												
100	125	7	7	7	7	1,500	1,525	91	91	91	91	2,800	2,825	169	169	169	169
125	150	8	8	8	8	1,525	1,550	92	92	92	92	2,825	2,850	170	170	170	170
150	175	10	10	10	10	1,550	1,575	94	94	94	94	2,850	2,875	172	172	172	172
175	200	11	11	11	11	1,575	1,600	95	95	95	95	2,875	2,900	173	173	173	173
200	225	13	13	13	13	1,600	1,625	97	97	97	97	2,900	2,925	175	175	175	175
225	250	14	14	14	14	1,625	1,650	98	98	98	98	2,925	2,950	176	176	176	176
250	275	16	16	16	16	1,650	1,675	100	100	100	100	2,950	2,975	178	178	178	178
275	300	17	17	17	17	1,675	1,700	101	101	101	101	2,975	3,000	179	179	179	179
300	325	19	19	19	19	1,700	1,725	103	103	103	103	<b>3,000</b>					
325	350	20	20	20	20	1,725	1,750	104	104	104	104	3,000	3,050	182	182	182	182
350	375	22	22	22	22	1,750	1,775	106	106	106	106	3,050	3,100	185	185	185	185
375	400	23	23	23	23	1,775	1,800	107	107	107	107	3,100	3,150	188	188	188	188
400	425	25	25	25	25	1,800	1,825	109	109	109	109	3,150	3,200	191	191	191	191
425	450	26	26	26	26	1,825	1,850	110	110	110	110	3,200	3,250	194	194	194	194
450	475	28	28	28	28	1,850	1,875	112	112	112	112	3,250	3,300	197	197	197	197
475	500	29	29	29	29	1,875	1,900	113	113	113	113	3,300	3,350	200	200	200	200
500	525	31	31	31	31	1,900	1,925	115	115	115	115	3,350	3,400	203	203	203	203
525	550	32	32	32	32	1,925	1,950	116	116	116	116	3,400	3,450	206	206	206	206
550	575	34	34	34	34	1,950	1,975	118	118	118	118	3,450	3,500	209	209	209	209
575	600	35	35	35	35	1,975	2,000	119	119	119	119	3,500	3,550	212	212	212	212
600	625	37	37	37	37	<b>2,000</b>						3,550	3,600	215	215	215	215
625	650	38	38	38	38	2,000	2,025	121	121	121	121	3,600	3,650	218	218	218	218
650	675	40	40	40	40	2,025	2,050	122	122	122	122	3,650	3,700	221	221	221	221
675	700	41	41	41	41	2,050	2,075	124	124	124	124	3,700	3,750	224	224	224	224
700	725	43	43	43	43	2,075	2,100	125	125	125	125	3,750	3,800	227	227	227	227
725	750	44	44	44	44	2,100	2,125	127	127	127	127	3,800	3,850	230	230	230	230
750	775	46	46	46	46	2,125	2,150	128	128	128	128	3,850	3,900	233	233	233	233
775	800	47	47	47	47	2,150	2,175	130	130	130	130	3,900	3,950	236	236	236	236
800	825	49	49	49	49	2,175	2,200	131	131	131	131	3,950	4,000	239	239	239	239
825	850	50	50	50	50	2,200	2,225	133	133	133	133	<b>4,000</b>					
850	875	52	52	52	52	2,225	2,250	134	134	134	134	4,000	4,050	242	242	242	242
875	900	53	53	53	53	2,250	2,275	136	136	136	136	4,050	4,100	245	245	245	245
900	925	55	55	55	55	2,275	2,300	137	137	137	137	4,100	4,150	248	248	248	248
925	950	56	56	56	56	2,300	2,325	139	139	139	139	4,150	4,200	251	251	251	251
950	975	58	58	58	58	2,325	2,350	140	140	140	140	4,200	4,250	254	254	254	254
975	1,000	59	59	59	59	2,350	2,375	142	142	142	142	4,250	4,300	257	257	257	257
1,000	1,025	61	61	61	61	2,375	2,400	143	143	143	143	4,300	4,350	260	260	260	260
1,025	1,050	62	62	62	62	2,400	2,425	145	145	145	145	4,350	4,400	263	263	263	263
1,050	1,075	64	64	64	64	2,425	2,450	146	146	146	146	4,400	4,450	266	266	266	266
1,075	1,100	65	65	65	65	2,450	2,475	148	148	148	148	4,450	4,500	269	269	269	269
1,100	1,125	67	67	67	67	2,475	2,500	149	149	149	149	4,500	4,550	272	272	272	272
1,125	1,150	68	68	68	68	2,500	2,525	151	151	151	151	4,550	4,600	275	275	275	275
1,150	1,175	70	70	70	70	2,525	2,550	152	152	152	152	4,600	4,650	278	278	278	278
1,175	1,200	71	71	71	71	2,550	2,575	154	154	154	154	4,650	4,700	281	281	281	281
1,200	1,225	73	73	73	73	2,575	2,600	155	155	155	155	4,700	4,750	284	284	284	284
1,225	1,250	74	74	74	74							4,750	4,800	287	287	287	287
1,250	1,275	76	76	76	76	2,600	2,625	157	157	157	157	4,800	4,850	290	290	290	290
1,275	1,300	77	77	77	77	2,625	2,650	158	158	158	158	4,850	4,900	293	293	293	293
1,300	1,325	79	79	79	79	2,650	2,675	160	160	160	160	4,900	4,950	296	296	296	296
1,325	1,350	80	80	80	80	2,675	2,700	161	161	161	161	4,950	5,000	299	299	299	299
1,350	1,375	82	82	82	82												
1,375	1,400	83	83	83	83												

\* This column must also be used by a qualifying widow(er)

**Tax Table - Continued**

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly*	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>5,000</b>						<b>8,000</b>						<b>11,000</b>					
5,000	5,050	302	302	302	302	8,000	8,050	482	482	482	482	11,000	11,050	662	662	666	662
5,050	5,100	305	305	305	305	8,050	8,100	485	485	485	485	11,050	11,100	665	665	669	665
5,100	5,150	308	308	308	308	8,100	8,150	488	488	488	488	11,100	11,150	668	668	673	668
5,150	5,200	311	311	311	311	8,150	8,200	491	491	491	491	11,150	11,200	671	671	676	671
5,200	5,250	314	314	314	314	8,200	8,250	494	494	494	494	11,200	11,250	674	674	680	674
5,250	5,300	317	317	317	317	8,250	8,300	497	497	497	497	11,250	11,300	677	677	683	677
5,300	5,350	320	320	320	320	8,300	8,350	500	500	500	500	11,300	11,350	680	680	687	680
5,350	5,400	323	323	323	323	8,350	8,400	503	503	503	503	11,350	11,400	683	683	690	683
5,400	5,450	326	326	326	326	8,400	8,450	506	506	506	506	11,400	11,450	686	686	694	686
5,450	5,500	329	329	329	329	8,450	8,500	509	509	509	509	11,450	11,500	689	689	697	689
5,500	5,550	332	332	332	332	8,500	8,550	512	512	512	512	11,500	11,550	692	692	701	692
5,550	5,600	335	335	335	335	8,550	8,600	515	515	515	515	11,550	11,600	695	695	704	695
5,600	5,650	338	338	338	338	8,600	8,650	518	518	518	518	11,600	11,650	698	698	708	698
5,650	5,700	341	341	341	341	8,650	8,700	521	521	521	521	11,650	11,700	701	701	711	701
5,700	5,750	344	344	344	344	8,700	8,750	524	524	524	524	11,700	11,750	704	704	715	704
5,750	5,800	347	347	347	347	8,750	8,800	527	527	527	527	11,750	11,800	707	707	718	707
5,800	5,850	350	350	350	350	8,800	8,850	530	530	530	530	11,800	11,850	710	710	722	710
5,850	5,900	353	353	353	353	8,850	8,900	533	533	533	533	11,850	11,900	713	713	725	713
5,900	5,950	356	356	356	356	8,900	8,950	536	536	536	536	11,900	11,950	716	716	729	716
5,950	6,000	359	359	359	359	8,950	9,000	539	539	539	539	11,950	12,000	719	719	732	719
<b>6,000</b>						<b>9,000</b>						<b>12,000</b>					
6,000	6,050	362	362	362	362	9,000	9,050	542	542	542	542	12,000	12,050	722	722	736	722
6,050	6,100	365	365	365	365	9,050	9,100	545	545	545	545	12,050	12,100	725	725	739	725
6,100	6,150	368	368	368	368	9,100	9,150	548	548	548	548	12,100	12,150	728	728	743	728
6,150	6,200	371	371	371	371	9,150	9,200	551	551	551	551	12,150	12,200	731	731	746	731
6,200	6,250	374	374	374	374	9,200	9,250	554	554	554	554	12,200	12,250	734	734	750	734
6,250	6,300	377	377	377	377	9,250	9,300	557	557	557	557	12,250	12,300	737	737	753	737
6,300	6,350	380	380	380	380	9,300	9,350	560	560	560	560	12,300	12,350	740	740	757	740
6,350	6,400	383	383	383	383	9,350	9,400	563	563	563	563	12,350	12,400	743	743	760	743
6,400	6,450	386	386	386	386	9,400	9,450	566	566	566	566	12,400	12,450	746	746	764	746
6,450	6,500	389	389	389	389	9,450	9,500	569	569	569	569	12,450	12,500	749	749	767	749
6,500	6,550	392	392	392	392	9,500	9,550	572	572	572	572	12,500	12,550	752	752	771	752
6,550	6,600	395	395	395	395	9,550	9,600	575	575	575	575	12,550	12,600	755	755	774	755
6,600	6,650	398	398	398	398	9,600	9,650	578	578	578	578	12,600	12,650	758	758	778	758
6,650	6,700	401	401	401	401	9,650	9,700	581	581	581	581	12,650	12,700	761	761	781	761
6,700	6,750	404	404	404	404	9,700	9,750	584	584	584	584	12,700	12,750	764	764	785	764
6,750	6,800	407	407	407	407	9,750	9,800	587	587	587	587	12,750	12,800	767	767	788	767
6,800	6,850	410	410	410	410	9,800	9,850	590	590	590	590	12,800	12,850	770	770	792	770
6,850	6,900	413	413	413	413	9,850	9,900	593	593	593	593	12,850	12,900	774	774	795	774
6,900	6,950	416	416	416	416	9,900	9,950	596	596	596	596	12,900	12,950	777	777	799	777
6,950	7,000	419	419	419	419	9,950	10,000	599	599	599	599	12,950	13,000	781	779	802	779
<b>7,000</b>						<b>10,000</b>						<b>13,000</b>					
7,000	7,050	422	422	422	422	10,000	10,050	602	602	602	602	13,000	13,050	784	782	806	782
7,050	7,100	425	425	425	425	10,050	10,100	605	605	605	605	13,050	13,100	788	785	809	785
7,100	7,150	428	428	428	428	10,100	10,150	608	608	608	608	13,100	13,150	791	788	813	788
7,150	7,200	431	431	431	431	10,150	10,200	611	611	611	611	13,150	13,200	795	791	816	791
7,200	7,250	434	434	434	434	10,200	10,250	614	614	614	614	13,200	13,250	798	794	820	794
7,250	7,300	437	437	437	437	10,250	10,300	617	617	617	617	13,250	13,300	802	797	823	797
7,300	7,350	440	440	440	440	10,300	10,350	620	620	620	620	13,300	13,350	805	800	827	800
7,350	7,400	443	443	443	443	10,350	10,400	623	623	623	623	13,350	13,400	809	803	830	803
7,400	7,450	446	446	446	446	10,400	10,450	626	626	626	626	13,400	13,450	812	806	834	806
7,450	7,500	449	449	449	449	10,450	10,500	629	629	629	629	13,450	13,500	816	809	837	809
7,500	7,550	452	452	452	452	10,500	10,550	632	632	632	632	13,500	13,550	819	812	841	812
7,550	7,600	455	455	455	455	10,550	10,600	635	635	635	635	13,550	13,600	823	815	844	815
7,600	7,650	458	458	458	458	10,600	10,650	638	638	638	638	13,600	13,650	826	818	848	818
7,650	7,700	461	461	461	461	10,650	10,700	641	641	641	641	13,650	13,700	830	821	851	821
7,700	7,750	464	464	464	464	10,700	10,750	644	644	644	644	13,700	13,750	833	824	855	824
7,750	7,800	467	467	467	467	10,750	10,800	647	647	648	647	13,750	13,800	837	827	858	827
7,800	7,850	470	470	470	470	10,800	10,850	650	650	652	650	13,800	13,850	840	830	862	830
7,850	7,900	473	473	473	473	10,850	10,900	653	653	655	653	13,850	13,900	844	833	865	833
7,900	7,950	476	476	476	476	10,900	10,950	656	656	659	656	13,900	13,950	847	836	869	836
7,950	8,000	479	479	479	479	10,950	11,000	659	659	662	659	13,950	14,000	851	839	872	839

\* This column must also be used by a qualifying widow(er)

Tax Table - Continued

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>14,000</b>						<b>17,000</b>						<b>20,000</b>					
14,000	14,050	854	842	876	842	17,000	17,050	1,064	1,022	1,086	1,022	20,000	20,050	1,274	1,202	1,296	1,232
14,050	14,100	858	845	879	845	17,050	17,100	1,068	1,025	1,089	1,025	20,050	20,100	1,278	1,205	1,299	1,235
14,100	14,150	861	848	883	848	17,100	17,150	1,071	1,028	1,093	1,029	20,100	20,150	1,281	1,208	1,303	1,239
14,150	14,200	865	851	886	851	17,150	17,200	1,075	1,031	1,096	1,032	20,150	20,200	1,285	1,211	1,306	1,242
14,200	14,250	868	854	890	854	17,200	17,250	1,078	1,034	1,100	1,036	20,200	20,250	1,288	1,214	1,310	1,246
14,250	14,300	872	857	893	857	17,250	17,300	1,082	1,037	1,103	1,039	20,250	20,300	1,292	1,217	1,313	1,249
14,300	14,350	875	860	897	860	17,300	17,350	1,085	1,040	1,107	1,043	20,300	20,350	1,295	1,220	1,317	1,253
14,350	14,400	879	863	900	863	17,350	17,400	1,089	1,043	1,110	1,046	20,350	20,400	1,299	1,223	1,320	1,256
14,400	14,450	882	866	904	866	17,400	17,450	1,092	1,046	1,114	1,050	20,400	20,450	1,302	1,226	1,324	1,260
14,450	14,500	886	869	907	869	17,450	17,500	1,096	1,049	1,117	1,053	20,450	20,500	1,306	1,229	1,327	1,263
14,500	14,550	889	872	911	872	17,500	17,550	1,099	1,052	1,121	1,057	20,500	20,550	1,309	1,232	1,331	1,267
14,550	14,600	893	875	914	875	17,550	17,600	1,103	1,055	1,124	1,060	20,550	20,600	1,313	1,235	1,334	1,270
14,600	14,650	896	878	918	878	17,600	17,650	1,106	1,058	1,128	1,064	20,600	20,650	1,316	1,238	1,338	1,274
14,650	14,700	900	881	921	881	17,650	17,700	1,110	1,061	1,131	1,067	20,650	20,700	1,320	1,241	1,341	1,277
14,700	14,750	903	884	925	884	17,700	17,750	1,113	1,064	1,135	1,071	20,700	20,750	1,323	1,244	1,345	1,281
14,750	14,800	907	887	928	887	17,750	17,800	1,117	1,067	1,138	1,074	20,750	20,800	1,327	1,247	1,348	1,284
14,800	14,850	910	890	932	890	17,800	17,850	1,120	1,070	1,142	1,078	20,800	20,850	1,330	1,250	1,352	1,288
14,850	14,900	914	893	935	893	17,850	17,900	1,124	1,073	1,145	1,081	20,850	20,900	1,334	1,253	1,355	1,291
14,900	14,950	917	896	939	896	17,900	17,950	1,127	1,076	1,149	1,085	20,900	20,950	1,337	1,256	1,359	1,295
14,950	15,000	921	899	942	899	17,950	18,000	1,131	1,079	1,152	1,088	20,950	21,000	1,341	1,259	1,362	1,298
<b>15,000</b>						<b>18,000</b>						<b>21,000</b>					
15,000	15,050	924	902	946	902	18,000	18,050	1,134	1,082	1,156	1,092	21,000	21,050	1,344	1,262	1,366	1,302
15,050	15,100	928	905	949	905	18,050	18,100	1,138	1,085	1,159	1,095	21,050	21,100	1,348	1,265	1,369	1,305
15,100	15,150	931	908	953	908	18,100	18,150	1,141	1,088	1,163	1,099	21,100	21,150	1,351	1,268	1,373	1,309
15,150	15,200	935	911	956	911	18,150	18,200	1,145	1,091	1,166	1,102	21,150	21,200	1,355	1,271	1,376	1,312
15,200	15,250	938	914	960	914	18,200	18,250	1,148	1,094	1,170	1,106	21,200	21,250	1,358	1,274	1,380	1,316
15,250	15,300	942	917	963	917	18,250	18,300	1,152	1,097	1,173	1,109	21,250	21,300	1,362	1,277	1,383	1,319
15,300	15,350	945	920	967	920	18,300	18,350	1,155	1,100	1,177	1,113	21,300	21,350	1,365	1,280	1,387	1,323
15,350	15,400	949	923	970	923	18,350	18,400	1,159	1,103	1,180	1,116	21,350	21,400	1,369	1,284	1,390	1,326
15,400	15,450	952	926	974	926	18,400	18,450	1,162	1,106	1,184	1,120	21,400	21,450	1,372	1,287	1,394	1,330
15,450	15,500	956	929	977	929	18,450	18,500	1,166	1,109	1,187	1,123	21,450	21,500	1,376	1,291	1,397	1,333
15,500	15,550	959	932	981	932	18,500	18,550	1,169	1,112	1,191	1,127	21,500	21,550	1,379	1,294	1,401	1,337
15,550	15,600	963	935	984	935	18,550	18,600	1,173	1,115	1,194	1,130	21,550	21,600	1,383	1,298	1,404	1,340
15,600	15,650	966	938	988	938	18,600	18,650	1,176	1,118	1,198	1,134	21,600	21,650	1,386	1,301	1,408	1,344
15,650	15,700	970	941	991	941	18,650	18,700	1,180	1,121	1,201	1,137	21,650	21,700	1,390	1,305	1,411	1,347
15,700	15,750	973	944	995	944	18,700	18,750	1,183	1,124	1,205	1,141	21,700	21,750	1,393	1,308	1,415	1,351
15,750	15,800	977	947	998	947	18,750	18,800	1,187	1,127	1,208	1,144	21,750	21,800	1,397	1,312	1,418	1,354
15,800	15,850	980	950	1,002	950	18,800	18,850	1,190	1,130	1,212	1,148	21,800	21,850	1,400	1,315	1,422	1,358
15,850	15,900	984	953	1,005	953	18,850	18,900	1,194	1,133	1,215	1,151	21,850	21,900	1,404	1,319	1,425	1,361
15,900	15,950	987	956	1,009	956	18,900	18,950	1,197	1,136	1,219	1,155	21,900	21,950	1,407	1,322	1,429	1,365
15,950	16,000	991	959	1,012	959	18,950	19,000	1,201	1,139	1,222	1,158	21,950	22,000	1,411	1,326	1,432	1,368
<b>16,000</b>						<b>19,000</b>						<b>22,000</b>					
16,000	16,050	994	962	1,016	962	19,000	19,050	1,204	1,142	1,226	1,162	22,000	22,050	1,414	1,329	1,436	1,372
16,050	16,100	998	965	1,019	965	19,050	19,100	1,208	1,145	1,229	1,165	22,050	22,100	1,418	1,333	1,439	1,375
16,100	16,150	1,001	968	1,023	968	19,100	19,150	1,211	1,148	1,233	1,169	22,100	22,150	1,421	1,336	1,443	1,379
16,150	16,200	1,005	971	1,026	971	19,150	19,200	1,215	1,151	1,236	1,172	22,150	22,200	1,425	1,340	1,446	1,382
16,200	16,250	1,008	974	1,030	974	19,200	19,250	1,218	1,154	1,240	1,176	22,200	22,250	1,428	1,343	1,450	1,386
16,250	16,300	1,012	977	1,033	977	19,250	19,300	1,222	1,157	1,243	1,179	22,250	22,300	1,432	1,347	1,453	1,389
16,300	16,350	1,015	980	1,037	980	19,300	19,350	1,225	1,160	1,247	1,183	22,300	22,350	1,435	1,350	1,457	1,393
16,350	16,400	1,019	983	1,040	983	19,350	19,400	1,229	1,163	1,250	1,186	22,350	22,400	1,439	1,354	1,460	1,396
16,400	16,450	1,022	986	1,044	986	19,400	19,450	1,232	1,166	1,254	1,190	22,400	22,450	1,442	1,357	1,464	1,400
16,450	16,500	1,026	989	1,047	989	19,450	19,500	1,236	1,169	1,257	1,193	22,450	22,500	1,446	1,361	1,467	1,403
16,500	16,550	1,029	992	1,051	992	19,500	19,550	1,239	1,172	1,261	1,197	22,500	22,550	1,449	1,364	1,471	1,407
16,550	16,600	1,033	995	1,054	995	19,550	19,600	1,243	1,175	1,264	1,200	22,550	22,600	1,453	1,368	1,474	1,410
16,600	16,650	1,036	998	1,058	998	19,600	19,650	1,246	1,178	1,268	1,204	22,600	22,650	1,456	1,371	1,478	1,414
16,650	16,700	1,040	1,001	1,061	1,001	19,650	19,700	1,250	1,181	1,271	1,207	22,650	22,700	1,460	1,375	1,481	1,417
16,700	16,750	1,043	1,004	1,065	1,004	19,700	19,750	1,253	1,184	1,275	1,211	22,700	22,750	1,463	1,378	1,485	1,421
16,750	16,800	1,047	1,007	1,068	1,007	19,750	19,800	1,257	1,187	1,278	1,214	22,750	22,800	1,467	1,382	1,488	1,424
16,800	16,850	1,050	1,010	1,072	1,010	19,800	19,850	1,260	1,190	1,282	1,218	22,800	22,850	1,470	1,385	1,492	1,428
16,850	16,900	1,054	1,013	1,075	1,013	19,850	19,900	1,264	1,193	1,285	1,221	22,850	22,900	1,474	1,389	1,495	1,431
16,900	16,950	1,057	1,016	1,079	1,016	19,900	19,950	1,267	1,196	1,289	1,225	22,900	22,950	1,477	1,392	1,499	1,435
16,950	17,000	1,061	1,019	1,082	1,019	19,950	20,000	1,271	1,199	1,292	1,228	22,950	23,000	1,481	1,396	1,502	1,438

\* This column must also be used by a qualifying widow(er)

Continued on next page

**Tax Table - Continued**

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>23,000</b>						<b>26,000</b>						<b>29,000</b>					
23,000	23,050	1,484	1,399	1,506	1,442	26,000	26,050	1,694	1,609	1,716	1,652	29,000	29,050	1,904	1,819	1,926	1,862
23,050	23,100	1,488	1,403	1,509	1,445	26,050	26,100	1,698	1,613	1,719	1,655	29,050	29,100	1,908	1,823	1,929	1,865
23,100	23,150	1,491	1,406	1,513	1,449	26,100	26,150	1,701	1,616	1,723	1,659	29,100	29,150	1,911	1,826	1,933	1,869
23,150	23,200	1,495	1,410	1,516	1,452	26,150	26,200	1,705	1,620	1,726	1,662	29,150	29,200	1,915	1,830	1,936	1,872
23,200	23,250	1,498	1,413	1,520	1,456	26,200	26,250	1,708	1,623	1,730	1,666	29,200	29,250	1,918	1,833	1,940	1,876
23,250	23,300	1,502	1,417	1,523	1,459	26,250	26,300	1,712	1,627	1,733	1,669	29,250	29,300	1,922	1,837	1,943	1,879
23,300	23,350	1,505	1,420	1,527	1,463	26,300	26,350	1,715	1,630	1,737	1,673	29,300	29,350	1,925	1,840	1,947	1,883
23,350	23,400	1,509	1,424	1,530	1,466	26,350	26,400	1,719	1,634	1,740	1,676	29,350	29,400	1,929	1,844	1,950	1,886
23,400	23,450	1,512	1,427	1,534	1,470	26,400	26,450	1,722	1,637	1,744	1,680	29,400	29,450	1,932	1,847	1,954	1,890
23,450	23,500	1,516	1,431	1,537	1,473	26,450	26,500	1,726	1,641	1,747	1,683	29,450	29,500	1,936	1,851	1,957	1,893
23,500	23,550	1,519	1,434	1,541	1,477	26,500	26,550	1,729	1,644	1,751	1,687	29,500	29,550	1,939	1,854	1,961	1,897
23,550	23,600	1,523	1,438	1,544	1,480	26,550	26,600	1,733	1,648	1,754	1,690	29,550	29,600	1,943	1,858	1,964	1,900
23,600	23,650	1,526	1,441	1,548	1,484	26,600	26,650	1,736	1,651	1,758	1,694	29,600	29,650	1,946	1,861	1,968	1,904
23,650	23,700	1,530	1,445	1,551	1,487	26,650	26,700	1,740	1,655	1,761	1,697	29,650	29,700	1,950	1,865	1,971	1,907
23,700	23,750	1,533	1,448	1,555	1,491	26,700	26,750	1,743	1,658	1,765	1,701	29,700	29,750	1,953	1,868	1,975	1,911
23,750	23,800	1,537	1,452	1,558	1,494	26,750	26,800	1,747	1,662	1,768	1,704	29,750	29,800	1,957	1,872	1,978	1,914
23,800	23,850	1,540	1,455	1,562	1,498	26,800	26,850	1,750	1,665	1,772	1,708	29,800	29,850	1,960	1,875	1,982	1,918
23,850	23,900	1,544	1,459	1,565	1,501	26,850	26,900	1,754	1,669	1,775	1,711	29,850	29,900	1,964	1,879	1,985	1,921
23,900	23,950	1,547	1,462	1,569	1,505	26,900	26,950	1,757	1,672	1,779	1,715	29,900	29,950	1,967	1,882	1,989	1,925
23,950	24,000	1,551	1,466	1,572	1,508	26,950	27,000	1,761	1,676	1,782	1,718	29,950	30,000	1,971	1,886	1,992	1,928
<b>24,000</b>						<b>27,000</b>						<b>30,000</b>					
24,000	24,050	1,554	1,469	1,576	1,512	27,000	27,050	1,764	1,679	1,786	1,722	30,000	30,050	1,974	1,889	1,996	1,932
24,050	24,100	1,558	1,473	1,579	1,515	27,050	27,100	1,768	1,683	1,789	1,725	30,050	30,100	1,978	1,893	1,999	1,935
24,100	24,150	1,561	1,476	1,583	1,519	27,100	27,150	1,771	1,686	1,793	1,729	30,100	30,150	1,981	1,896	2,003	1,939
24,150	24,200	1,565	1,480	1,586	1,522	27,150	27,200	1,775	1,690	1,796	1,732	30,150	30,200	1,985	1,900	2,006	1,942
24,200	24,250	1,568	1,483	1,590	1,526	27,200	27,250	1,778	1,693	1,800	1,736	30,200	30,250	1,988	1,903	2,010	1,946
24,250	24,300	1,572	1,487	1,593	1,529	27,250	27,300	1,782	1,697	1,803	1,739	30,250	30,300	1,992	1,907	2,013	1,949
24,300	24,350	1,575	1,490	1,597	1,533	27,300	27,350	1,785	1,700	1,807	1,743	30,300	30,350	1,995	1,910	2,017	1,953
24,350	24,400	1,579	1,494	1,600	1,536	27,350	27,400	1,789	1,704	1,810	1,746	30,350	30,400	1,999	1,914	2,020	1,956
24,400	24,450	1,582	1,497	1,604	1,540	27,400	27,450	1,792	1,707	1,814	1,750	30,400	30,450	2,002	1,917	2,024	1,960
24,450	24,500	1,586	1,501	1,607	1,543	27,450	27,500	1,796	1,711	1,817	1,753	30,450	30,500	2,006	1,921	2,027	1,963
24,500	24,550	1,589	1,504	1,611	1,547	27,500	27,550	1,799	1,714	1,821	1,757	30,500	30,550	2,009	1,924	2,031	1,967
24,550	24,600	1,593	1,508	1,614	1,550	27,550	27,600	1,803	1,718	1,824	1,760	30,550	30,600	2,013	1,928	2,034	1,970
24,600	24,650	1,596	1,511	1,618	1,554	27,600	27,650	1,806	1,721	1,828	1,764	30,600	30,650	2,016	1,931	2,038	1,974
24,650	24,700	1,600	1,515	1,621	1,557	27,650	27,700	1,810	1,725	1,831	1,767	30,650	30,700	2,020	1,935	2,041	1,977
24,700	24,750	1,603	1,518	1,625	1,561	27,700	27,750	1,813	1,728	1,835	1,771	30,700	30,750	2,023	1,938	2,045	1,981
24,750	24,800	1,607	1,522	1,628	1,564	27,750	27,800	1,817	1,732	1,838	1,774	30,750	30,800	2,027	1,942	2,048	1,984
24,800	24,850	1,610	1,525	1,632	1,568	27,800	27,850	1,820	1,735	1,842	1,778	30,800	30,850	2,030	1,945	2,052	1,988
24,850	24,900	1,614	1,529	1,635	1,571	27,850	27,900	1,824	1,739	1,845	1,781	30,850	30,900	2,034	1,949	2,055	1,991
24,900	24,950	1,617	1,532	1,639	1,575	27,900	27,950	1,827	1,742	1,849	1,785	30,900	30,950	2,037	1,952	2,059	1,995
24,950	25,000	1,621	1,536	1,642	1,578	27,950	28,000	1,831	1,746	1,852	1,788	30,950	31,000	2,041	1,956	2,062	1,998
<b>25,000</b>						<b>28,000</b>						<b>31,000</b>					
25,000	25,050	1,624	1,539	1,646	1,582	28,000	28,050	1,834	1,749	1,856	1,792	31,000	31,050	2,044	1,959	2,066	2,002
25,050	25,100	1,628	1,543	1,649	1,585	28,050	28,100	1,838	1,753	1,859	1,795	31,050	31,100	2,048	1,963	2,069	2,005
25,100	25,150	1,631	1,546	1,653	1,589	28,100	28,150	1,841	1,756	1,863	1,799	31,100	31,150	2,051	1,966	2,073	2,009
25,150	25,200	1,635	1,550	1,656	1,592	28,150	28,200	1,845	1,760	1,866	1,802	31,150	31,200	2,055	1,970	2,076	2,012
25,200	25,250	1,638	1,553	1,660	1,596	28,200	28,250	1,848	1,763	1,870	1,806	31,200	31,250	2,058	1,973	2,080	2,016
25,250	25,300	1,642	1,557	1,663	1,599	28,250	28,300	1,852	1,767	1,873	1,809	31,250	31,300	2,062	1,977	2,083	2,019
25,300	25,350	1,645	1,560	1,667	1,603	28,300	28,350	1,855	1,770	1,877	1,813	31,300	31,350	2,065	1,980	2,087	2,023
25,350	25,400	1,649	1,564	1,670	1,606	28,350	28,400	1,859	1,774	1,880	1,816	31,350	31,400	2,069	1,984	2,090	2,026
25,400	25,450	1,652	1,567	1,674	1,610	28,400	28,450	1,862	1,777	1,884	1,820	31,400	31,450	2,072	1,987	2,094	2,030
25,450	25,500	1,656	1,571	1,677	1,613	28,450	28,500	1,866	1,781	1,887	1,823	31,450	31,500	2,076	1,991	2,097	2,033
25,500	25,550	1,659	1,574	1,681	1,617	28,500	28,550	1,869	1,784	1,891	1,827	31,500	31,550	2,079	1,994	2,101	2,037
25,550	25,600	1,663	1,578	1,684	1,620	28,550	28,600	1,873	1,788	1,894	1,830	31,550	31,600	2,083	1,998	2,104	2,040
25,600	25,650	1,666	1,581	1,688	1,624	28,600	28,650	1,876	1,791	1,898	1,834	31,600	31,650	2,086	2,001	2,108	2,044
25,650	25,700	1,670	1,585	1,691	1,627	28,650	28,700	1,880	1,795	1,901	1,837	31,650	31,700	2,090	2,005	2,111	2,047
25,700	25,750	1,673	1,588	1,695	1,631	28,700	28,750	1,883	1,798	1,905	1,841	31,700	31,750	2,093	2,008	2,115	2,051
25,750	25,800	1,677	1,592	1,698	1,634	28,750	28,800	1,887	1,802	1,908	1,844	31,750	31,800	2,097	2,012	2,118	2,054
25,800	25,850	1,680	1,595	1,702	1,638	28,800	28,850	1,890	1,805	1,912	1,848	31,800	31,850	2,100	2,015	2,122	2,058
25,850	25,900	1,684	1,599	1,705	1,641	28,850	28,900	1,894	1,809	1,915	1,851	31,850	31,900	2,104	2,019	2,125	2,061
25,900	25,950	1,687	1,602	1,709	1,645	28,900	28,950	1,897	1,812	1,919	1,855	31,900	31,950	2,107	2,022	2,129	2,065
25,950	26,000	1,691	1,606	1,712	1,648	28,950	29,000	1,901	1,816	1,922	1,858	31,950	32,000	2,111	2,026	2,132	2,068

Tax Table - Continued

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>32,000</b>						<b>35,000</b>						<b>38,000</b>					
32,000	32,050	2,114	2,029	2,136	2,072	35,000	35,050	2,324	2,239	2,346	2,282	38,000	38,050	2,534	2,449	2,556	2,492
32,050	32,100	2,118	2,033	2,139	2,075	35,050	35,100	2,328	2,243	2,349	2,285	38,050	38,100	2,538	2,453	2,559	2,495
32,100	32,150	2,121	2,036	2,143	2,079	35,100	35,150	2,331	2,246	2,353	2,289	38,100	38,150	2,541	2,456	2,563	2,499
32,150	32,200	2,125	2,040	2,146	2,082	35,150	35,200	2,335	2,250	2,356	2,292	38,150	38,200	2,545	2,460	2,566	2,502
32,200	32,250	2,128	2,043	2,150	2,086	35,200	35,250	2,338	2,253	2,360	2,296	38,200	38,250	2,548	2,463	2,570	2,506
32,250	32,300	2,132	2,047	2,153	2,089	35,250	35,300	2,342	2,257	2,363	2,299	38,250	38,300	2,552	2,467	2,573	2,509
32,300	32,350	2,135	2,050	2,157	2,093	35,300	35,350	2,345	2,260	2,367	2,303	38,300	38,350	2,555	2,470	2,577	2,513
32,350	32,400	2,139	2,054	2,160	2,096	35,350	35,400	2,349	2,264	2,370	2,306	38,350	38,400	2,559	2,474	2,580	2,516
32,400	32,450	2,142	2,057	2,164	2,100	35,400	35,450	2,352	2,267	2,374	2,310	38,400	38,450	2,562	2,477	2,584	2,520
32,450	32,500	2,146	2,061	2,167	2,103	35,450	35,500	2,356	2,271	2,377	2,313	38,450	38,500	2,566	2,481	2,587	2,523
32,500	32,550	2,149	2,064	2,171	2,107	35,500	35,550	2,359	2,274	2,381	2,317	38,500	38,550	2,569	2,484	2,591	2,527
32,550	32,600	2,153	2,068	2,174	2,110	35,550	35,600	2,363	2,278	2,384	2,320	38,550	38,600	2,573	2,488	2,594	2,530
32,600	32,650	2,156	2,071	2,178	2,114	35,600	35,650	2,366	2,281	2,388	2,324	38,600	38,650	2,576	2,491	2,598	2,534
32,650	32,700	2,160	2,075	2,181	2,117	35,650	35,700	2,370	2,285	2,391	2,327	38,650	38,700	2,580	2,495	2,601	2,537
32,700	32,750	2,163	2,078	2,185	2,121	35,700	35,750	2,373	2,288	2,395	2,331	38,700	38,750	2,583	2,498	2,605	2,541
32,750	32,800	2,167	2,082	2,188	2,124	35,750	35,800	2,377	2,292	2,398	2,334	38,750	38,800	2,587	2,502	2,608	2,544
32,800	32,850	2,170	2,085	2,192	2,128	35,800	35,850	2,380	2,295	2,402	2,338	38,800	38,850	2,590	2,505	2,612	2,548
32,850	32,900	2,174	2,089	2,195	2,131	35,850	35,900	2,384	2,299	2,405	2,341	38,850	38,900	2,594	2,509	2,615	2,551
32,900	32,950	2,177	2,092	2,199	2,135	35,900	35,950	2,387	2,302	2,409	2,345	38,900	38,950	2,597	2,512	2,619	2,555
32,950	33,000	2,181	2,096	2,202	2,138	35,950	36,000	2,391	2,306	2,412	2,348	38,950	39,000	2,601	2,516	2,622	2,558
<b>33,000</b>						<b>36,000</b>						<b>39,000</b>					
33,000	33,050	2,184	2,099	2,206	2,142	36,000	36,050	2,394	2,309	2,416	2,352	39,000	39,050	2,604	2,519	2,626	2,562
33,050	33,100	2,188	2,103	2,209	2,145	36,050	36,100	2,398	2,313	2,419	2,355	39,050	39,100	2,608	2,523	2,629	2,565
33,100	33,150	2,191	2,106	2,213	2,149	36,100	36,150	2,401	2,316	2,423	2,359	39,100	39,150	2,611	2,526	2,633	2,569
33,150	33,200	2,195	2,110	2,216	2,152	36,150	36,200	2,405	2,320	2,426	2,362	39,150	39,200	2,615	2,530	2,636	2,572
33,200	33,250	2,198	2,113	2,220	2,156	36,200	36,250	2,408	2,323	2,430	2,366	39,200	39,250	2,618	2,533	2,640	2,576
33,250	33,300	2,202	2,117	2,223	2,159	36,250	36,300	2,412	2,327	2,433	2,369	39,250	39,300	2,622	2,537	2,643	2,579
33,300	33,350	2,205	2,120	2,227	2,163	36,300	36,350	2,415	2,330	2,437	2,373	39,300	39,350	2,625	2,540	2,647	2,583
33,350	33,400	2,209	2,124	2,230	2,166	36,350	36,400	2,419	2,334	2,440	2,376	39,350	39,400	2,629	2,544	2,650	2,586
33,400	33,450	2,212	2,127	2,234	2,170	36,400	36,450	2,422	2,337	2,444	2,380	39,400	39,450	2,632	2,547	2,654	2,590
33,450	33,500	2,216	2,131	2,237	2,173	36,450	36,500	2,426	2,341	2,447	2,383	39,450	39,500	2,636	2,551	2,657	2,593
33,500	33,550	2,219	2,134	2,241	2,177	36,500	36,550	2,429	2,344	2,451	2,387	39,500	39,550	2,639	2,554	2,661	2,597
33,550	33,600	2,223	2,138	2,244	2,180	36,550	36,600	2,433	2,348	2,454	2,390	39,550	39,600	2,643	2,558	2,664	2,600
33,600	33,650	2,226	2,141	2,248	2,184	36,600	36,650	2,436	2,351	2,458	2,394	39,600	39,650	2,646	2,561	2,668	2,604
33,650	33,700	2,230	2,145	2,251	2,187	36,650	36,700	2,440	2,355	2,461	2,397	39,650	39,700	2,650	2,565	2,671	2,607
33,700	33,750	2,233	2,148	2,255	2,191	36,700	36,750	2,443	2,358	2,465	2,401	39,700	39,750	2,653	2,568	2,675	2,611
33,750	33,800	2,237	2,152	2,258	2,194	36,750	36,800	2,447	2,362	2,468	2,404	39,750	39,800	2,657	2,572	2,678	2,614
33,800	33,850	2,240	2,155	2,262	2,198	36,800	36,850	2,450	2,365	2,472	2,408	39,800	39,850	2,660	2,575	2,682	2,618
33,850	33,900	2,244	2,159	2,265	2,201	36,850	36,900	2,454	2,369	2,475	2,411	39,850	39,900	2,664	2,579	2,685	2,621
33,900	33,950	2,247	2,162	2,269	2,205	36,900	36,950	2,457	2,372	2,479	2,415	39,900	39,950	2,667	2,582	2,689	2,625
33,950	34,000	2,251	2,166	2,272	2,208	36,950	37,000	2,461	2,376	2,482	2,418	39,950	40,000	2,671	2,586	2,692	2,628
<b>34,000</b>						<b>37,000</b>						<b>40,000</b>					
34,000	34,050	2,254	2,169	2,276	2,212	37,000	37,050	2,464	2,379	2,486	2,422	40,000	40,050	2,674	2,589	2,696	2,632
34,050	34,100	2,258	2,173	2,279	2,215	37,050	37,100	2,468	2,383	2,489	2,425	40,050	40,100	2,678	2,593	2,699	2,635
34,100	34,150	2,261	2,176	2,283	2,219	37,100	37,150	2,471	2,386	2,493	2,429	40,100	40,150	2,681	2,596	2,703	2,639
34,150	34,200	2,265	2,180	2,286	2,222	37,150	37,200	2,475	2,390	2,496	2,432	40,150	40,200	2,685	2,600	2,706	2,642
34,200	34,250	2,268	2,183	2,290	2,226	37,200	37,250	2,478	2,393	2,500	2,436	40,200	40,250	2,688	2,603	2,710	2,646
34,250	34,300	2,272	2,187	2,293	2,229	37,250	37,300	2,482	2,397	2,503	2,439	40,250	40,300	2,692	2,607	2,713	2,649
34,300	34,350	2,275	2,190	2,297	2,233	37,300	37,350	2,485	2,400	2,507	2,443	40,300	40,350	2,695	2,610	2,717	2,653
34,350	34,400	2,279	2,194	2,300	2,236	37,350	37,400	2,489	2,404	2,510	2,446	40,350	40,400	2,699	2,614	2,720	2,656
34,400	34,450	2,282	2,197	2,304	2,240	37,400	37,450	2,492	2,407	2,514	2,450	40,400	40,450	2,702	2,617	2,724	2,660
34,450	34,500	2,286	2,201	2,307	2,243	37,450	37,500	2,496	2,411	2,517	2,453	40,450	40,500	2,706	2,621	2,727	2,663
34,500	34,550	2,289	2,204	2,311	2,247	37,500	37,550	2,499	2,414	2,521	2,457	40,500	40,550	2,709	2,624	2,731	2,667
34,550	34,600	2,293	2,208	2,314	2,250	37,550	37,600	2,503	2,418	2,524	2,460	40,550	40,600	2,713	2,628	2,734	2,670
34,600	34,650	2,296	2,211	2,318	2,254	37,600	37,650	2,506	2,421	2,528	2,464	40,600	40,650	2,716	2,631	2,738	2,674
34,650	34,700	2,300	2,215	2,321	2,257	37,650	37,700	2,510	2,425	2,531	2,467	40,650	40,700	2,720	2,635	2,741	2,677
34,700	34,750	2,303	2,218	2,325	2,261	37,700	37,750	2,513	2,428	2,535	2,471	40,700	40,750	2,723	2,638	2,745	2,681
34,750	34,800	2,307	2,222	2,328	2,264	37,750	37,800	2,517	2,432	2,538	2,474	40,750	40,800	2,727	2,642	2,748	2,684
34,800	34,850	2,310	2,225	2,332	2,268	37,800	37,850	2,520	2,435	2,542	2,478	40,800	40,850	2,730	2,645	2,752	2,688
34,850	34,900	2,314	2,229	2,335	2,271	37,850	37,900	2,524	2,439	2,545	2,481	40,850	40,900	2,734	2,649	2,755	2,691
34,900	34,950	2,317	2,232	2,339	2,275	37,900	37,950	2,527	2,442	2,549	2,485	40,900	40,950	2,737	2,652	2,759	2,695
34,950	35,000	2,321	2,236	2,342	2,278	37,950											

**Tax Table - Continued**

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>41,000</b>						<b>44,000</b>						<b>47,000</b>					
41,000	41,050	2,744	2,659	2,766	2,702	44,000	44,050	2,954	2,869	2,976	2,912	47,000	47,050	3,164	3,079	3,186	3,122
41,050	41,100	2,748	2,663	2,769	2,705	44,050	44,100	2,958	2,873	2,979	2,915	47,050	47,100	3,168	3,083	3,189	3,125
41,100	41,150	2,751	2,666	2,773	2,709	44,100	44,150	2,961	2,876	2,983	2,919	47,100	47,150	3,171	3,086	3,193	3,129
41,150	41,200	2,755	2,670	2,776	2,712	44,150	44,200	2,965	2,880	2,986	2,922	47,150	47,200	3,175	3,090	3,196	3,132
41,200	41,250	2,758	2,673	2,780	2,716	44,200	44,250	2,968	2,883	2,990	2,926	47,200	47,250	3,178	3,093	3,200	3,136
41,250	41,300	2,762	2,677	2,783	2,719	44,250	44,300	2,972	2,887	2,993	2,929	47,250	47,300	3,182	3,097	3,203	3,139
41,300	41,350	2,765	2,680	2,787	2,723	44,300	44,350	2,975	2,890	2,997	2,933	47,300	47,350	3,185	3,100	3,207	3,143
41,350	41,400	2,769	2,684	2,790	2,726	44,350	44,400	2,979	2,894	3,000	2,936	47,350	47,400	3,189	3,104	3,210	3,146
41,400	41,450	2,772	2,687	2,794	2,730	44,400	44,450	2,982	2,897	3,004	2,940	47,400	47,450	3,192	3,107	3,214	3,150
41,450	41,500	2,776	2,691	2,797	2,733	44,450	44,500	2,986	2,901	3,007	2,943	47,450	47,500	3,196	3,111	3,217	3,153
41,500	41,550	2,779	2,694	2,801	2,737	44,500	44,550	2,989	2,904	3,011	2,947	47,500	47,550	3,199	3,114	3,221	3,157
41,550	41,600	2,783	2,698	2,804	2,740	44,550	44,600	2,993	2,908	3,014	2,950	47,550	47,600	3,203	3,118	3,224	3,160
41,600	41,650	2,786	2,701	2,808	2,744	44,600	44,650	2,996	2,911	3,018	2,954	47,600	47,650	3,206	3,121	3,228	3,164
41,650	41,700	2,790	2,705	2,811	2,747	44,650	44,700	3,000	2,915	3,021	2,957	47,650	47,700	3,210	3,125	3,231	3,167
41,700	41,750	2,793	2,708	2,815	2,751	44,700	44,750	3,003	2,918	3,025	2,961	47,700	47,750	3,213	3,128	3,235	3,171
41,750	41,800	2,797	2,712	2,818	2,754	44,750	44,800	3,007	2,922	3,028	2,964	47,750	47,800	3,217	3,132	3,238	3,174
41,800	41,850	2,800	2,715	2,822	2,758	44,800	44,850	3,010	2,925	3,032	2,968	47,800	47,850	3,220	3,135	3,242	3,178
41,850	41,900	2,804	2,719	2,825	2,761	44,850	44,900	3,014	2,929	3,035	2,971	47,850	47,900	3,224	3,139	3,245	3,181
41,900	41,950	2,807	2,722	2,829	2,765	44,900	44,950	3,017	2,932	3,039	2,975	47,900	47,950	3,227	3,142	3,249	3,185
41,950	42,000	2,811	2,726	2,832	2,768	44,950	45,000	3,021	2,936	3,042	2,978	47,950	48,000	3,231	3,146	3,252	3,188
<b>42,000</b>						<b>45,000</b>						<b>48,000</b>					
42,000	42,050	2,814	2,729	2,836	2,772	45,000	45,050	3,024	2,939	3,046	2,982	48,000	48,050	3,234	3,149	3,256	3,192
42,050	42,100	2,818	2,733	2,839	2,775	45,050	45,100	3,028	2,943	3,049	2,985	48,050	48,100	3,238	3,153	3,259	3,195
42,100	42,150	2,821	2,736	2,843	2,779	45,100	45,150	3,031	2,946	3,053	2,989	48,100	48,150	3,241	3,156	3,263	3,199
42,150	42,200	2,825	2,740	2,846	2,782	45,150	45,200	3,035	2,950	3,056	2,992	48,150	48,200	3,245	3,160	3,266	3,202
42,200	42,250	2,828	2,743	2,850	2,786	45,200	45,250	3,038	2,953	3,060	2,996	48,200	48,250	3,248	3,163	3,270	3,206
42,250	42,300	2,832	2,747	2,853	2,789	45,250	45,300	3,042	2,957	3,063	2,999	48,250	48,300	3,252	3,167	3,273	3,209
42,300	42,350	2,835	2,750	2,857	2,793	45,300	45,350	3,045	2,960	3,067	3,003	48,300	48,350	3,255	3,170	3,277	3,213
42,350	42,400	2,839	2,754	2,860	2,796	45,350	45,400	3,049	2,964	3,070	3,006	48,350	48,400	3,259	3,174	3,280	3,216
42,400	42,450	2,842	2,757	2,864	2,800	45,400	45,450	3,052	2,967	3,074	3,010	48,400	48,450	3,262	3,177	3,284	3,220
42,450	42,500	2,846	2,761	2,867	2,803	45,450	45,500	3,056	2,971	3,077	3,013	48,450	48,500	3,266	3,181	3,287	3,223
42,500	42,550	2,849	2,764	2,871	2,807	45,500	45,550	3,059	2,974	3,081	3,017	48,500	48,550	3,269	3,184	3,291	3,227
42,550	42,600	2,853	2,768	2,874	2,810	45,550	45,600	3,063	2,978	3,084	3,020	48,550	48,600	3,273	3,188	3,294	3,230
42,600	42,650	2,856	2,771	2,878	2,814	45,600	45,650	3,066	2,981	3,088	3,024	48,600	48,650	3,276	3,191	3,298	3,234
42,650	42,700	2,860	2,775	2,881	2,817	45,650	45,700	3,070	2,985	3,091	3,027	48,650	48,700	3,280	3,195	3,301	3,237
42,700	42,750	2,863	2,778	2,885	2,821	45,700	45,750	3,073	2,988	3,095	3,031	48,700	48,750	3,283	3,198	3,305	3,241
42,750	42,800	2,867	2,782	2,888	2,824	45,750	45,800	3,077	2,992	3,098	3,034	48,750	48,800	3,287	3,202	3,308	3,244
42,800	42,850	2,870	2,785	2,892	2,828	45,800	45,850	3,080	2,995	3,102	3,038	48,800	48,850	3,290	3,205	3,312	3,248
42,850	42,900	2,874	2,789	2,895	2,831	45,850	45,900	3,084	2,999	3,105	3,041	48,850	48,900	3,294	3,209	3,315	3,251
42,900	42,950	2,877	2,792	2,899	2,835	45,900	45,950	3,087	3,002	3,109	3,045	48,900	48,950	3,297	3,212	3,319	3,255
42,950	43,000	2,881	2,796	2,902	2,838	45,950	46,000	3,091	3,006	3,112	3,048	48,950	49,000	3,301	3,216	3,322	3,258
<b>43,000</b>						<b>46,000</b>						<b>49,000</b>					
43,000	43,050	2,884	2,799	2,906	2,842	46,000	46,050	3,094	3,009	3,116	3,052	49,000	49,050	3,304	3,219	3,326	3,262
43,050	43,100	2,888	2,803	2,909	2,845	46,050	46,100	3,098	3,013	3,119	3,055	49,050	49,100	3,308	3,223	3,329	3,265
43,100	43,150	2,891	2,806	2,913	2,849	46,100	46,150	3,101	3,016	3,123	3,059	49,100	49,150	3,311	3,226	3,333	3,269
43,150	43,200	2,895	2,810	2,916	2,852	46,150	46,200	3,105	3,020	3,126	3,062	49,150	49,200	3,315	3,230	3,336	3,272
43,200	43,250	2,898	2,813	2,920	2,856	46,200	46,250	3,108	3,023	3,130	3,066	49,200	49,250	3,318	3,233	3,340	3,276
43,250	43,300	2,902	2,817	2,923	2,859	46,250	46,300	3,112	3,027	3,133	3,069	49,250	49,300	3,322	3,237	3,343	3,279
43,300	43,350	2,905	2,820	2,927	2,863	46,300	46,350	3,115	3,030	3,137	3,073	49,300	49,350	3,325	3,240	3,347	3,283
43,350	43,400	2,909	2,824	2,930	2,866	46,350	46,400	3,119	3,034	3,140	3,076	49,350	49,400	3,329	3,244	3,350	3,286
43,400	43,450	2,912	2,827	2,934	2,870	46,400	46,450	3,122	3,037	3,144	3,080	49,400	49,450	3,332	3,247	3,354	3,290
43,450	43,500	2,916	2,831	2,937	2,873	46,450	46,500	3,126	3,041	3,147	3,083	49,450	49,500	3,336	3,251	3,357	3,293
43,500	43,550	2,919	2,834	2,941	2,877	46,500	46,550	3,129	3,044	3,151	3,087	49,500	49,550	3,339	3,254	3,361	3,297
43,550	43,600	2,923	2,838	2,944	2,880	46,550	46,600	3,133	3,048	3,154	3,090	49,550	49,600	3,343	3,258	3,364	3,300
43,600	43,650	2,926	2,841	2,948	2,884	46,600	46,650	3,136	3,051	3,158	3,094	49,600	49,650	3,346	3,261	3,368	3,304
43,650	43,700	2,930	2,845	2,951	2,887	46,650	46,700	3,140	3,055	3,161	3,097	49,650	49,700	3,350	3,265	3,371	3,307
43,700	43,750	2,933	2,848	2,955	2,891	46,700	46,750	3,143	3,058	3,165	3,101	49,700	49,750	3,353	3,268	3,375	3,311
43,750	43,800	2,937	2,852	2,958	2,894	46,750	46,800	3,147	3,062	3,168	3,104	49,750	49,800	3,357	3,272	3,378	3,314
43,800	43,850	2,940	2,855	2,962	2,898	46,800	46,850	3,150	3,065	3,172	3,108	49,800	49,850	3,360	3,275	3,382	3,318
43,850	43,900	2,944	2,859	2,965	2,901	46,850	46,900	3,154	3,069	3,175	3,111	49,850	49,900	3,364	3,279	3,385	3,321
43,900	43,950	2,947	2,862	2,969	2,905	46,900	46,950	3,157	3,072	3,179	3,115	49,900	49,950	3,367	3,282	3,389	3,325
43,950	44,000	2,951	2,866	2,972	2,908	46,950											

Tax Table - Continued

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>50,000</b>						<b>53,000</b>						<b>56,000</b>					
50,000	50,050	3,374	3,289	3,396	3,332	53,000	53,050	3,584	3,499	3,628	3,542	56,000	56,050	3,794	3,709	3,861	3,752
50,050	50,100	3,378	3,293	3,400	3,335	53,050	53,100	3,588	3,503	3,632	3,545	56,050	56,100	3,798	3,713	3,865	3,755
50,100	50,150	3,381	3,296	3,403	3,339	53,100	53,150	3,591	3,506	3,636	3,549	56,100	56,150	3,801	3,716	3,868	3,759
50,150	50,200	3,385	3,300	3,407	3,342	53,150	53,200	3,595	3,510	3,640	3,552	56,150	56,200	3,805	3,720	3,872	3,762
50,200	50,250	3,388	3,303	3,411	3,346	53,200	53,250	3,598	3,513	3,644	3,556	56,200	56,250	3,808	3,723	3,876	3,766
50,250	50,300	3,392	3,307	3,415	3,349	53,250	53,300	3,602	3,517	3,648	3,559	56,250	56,300	3,812	3,727	3,880	3,769
50,300	50,350	3,395	3,310	3,419	3,353	53,300	53,350	3,605	3,520	3,651	3,563	56,300	56,350	3,815	3,730	3,884	3,773
50,350	50,400	3,399	3,314	3,423	3,356	53,350	53,400	3,609	3,524	3,655	3,566	56,350	56,400	3,819	3,734	3,888	3,776
50,400	50,450	3,402	3,317	3,427	3,360	53,400	53,450	3,612	3,527	3,659	3,570	56,400	56,450	3,822	3,737	3,892	3,780
50,450	50,500	3,406	3,321	3,431	3,363	53,450	53,500	3,616	3,531	3,663	3,573	56,450	56,500	3,826	3,741	3,896	3,783
50,500	50,550	3,409	3,324	3,434	3,367	53,500	53,550	3,619	3,534	3,667	3,577	56,500	56,550	3,829	3,744	3,899	3,787
50,550	50,600	3,413	3,328	3,438	3,370	53,550	53,600	3,623	3,538	3,671	3,580	56,550	56,600	3,833	3,748	3,903	3,790
50,600	50,650	3,416	3,331	3,442	3,374	53,600	53,650	3,626	3,541	3,675	3,584	56,600	56,650	3,836	3,751	3,907	3,794
50,650	50,700	3,420	3,335	3,446	3,377	53,650	53,700	3,630	3,545	3,679	3,587	56,650	56,700	3,840	3,755	3,911	3,797
50,700	50,750	3,423	3,338	3,450	3,381	53,700	53,750	3,633	3,548	3,682	3,591	56,700	56,750	3,843	3,758	3,915	3,801
50,750	50,800	3,427	3,342	3,454	3,384	53,750	53,800	3,637	3,552	3,686	3,594	56,750	56,800	3,847	3,762	3,919	3,804
50,800	50,850	3,430	3,345	3,458	3,388	53,800	53,850	3,640	3,555	3,690	3,598	56,800	56,850	3,850	3,765	3,923	3,808
50,850	50,900	3,434	3,349	3,462	3,391	53,850	53,900	3,644	3,559	3,694	3,601	56,850	56,900	3,854	3,769	3,927	3,811
50,900	50,950	3,437	3,352	3,465	3,395	53,900	53,950	3,647	3,562	3,698	3,605	56,900	56,950	3,857	3,772	3,930	3,815
50,950	51,000	3,441	3,356	3,469	3,398	53,950	54,000	3,651	3,566	3,702	3,608	56,950	57,000	3,861	3,776	3,934	3,818
<b>51,000</b>						<b>54,000</b>						<b>57,000</b>					
51,000	51,050	3,444	3,359	3,473	3,402	54,000	54,050	3,654	3,569	3,706	3,612	57,000	57,050	3,864	3,779	3,938	3,822
51,050	51,100	3,448	3,363	3,477	3,405	54,050	54,100	3,658	3,573	3,710	3,615	57,050	57,100	3,868	3,783	3,942	3,825
51,100	51,150	3,451	3,366	3,481	3,409	54,100	54,150	3,661	3,576	3,713	3,619	57,100	57,150	3,871	3,786	3,946	3,829
51,150	51,200	3,455	3,370	3,485	3,412	54,150	54,200	3,665	3,580	3,717	3,622	57,150	57,200	3,875	3,790	3,950	3,832
51,200	51,250	3,458	3,373	3,489	3,416	54,200	54,250	3,668	3,583	3,721	3,626	57,200	57,250	3,878	3,793	3,954	3,836
51,250	51,300	3,462	3,377	3,493	3,419	54,250	54,300	3,672	3,587	3,725	3,629	57,250	57,300	3,882	3,797	3,958	3,839
51,300	51,350	3,465	3,380	3,496	3,423	54,300	54,350	3,675	3,590	3,729	3,633	57,300	57,350	3,885	3,800	3,961	3,843
51,350	51,400	3,469	3,384	3,500	3,426	54,350	54,400	3,679	3,594	3,733	3,636	57,350	57,400	3,889	3,804	3,965	3,846
51,400	51,450	3,472	3,387	3,504	3,430	54,400	54,450	3,682	3,597	3,737	3,640	57,400	57,450	3,892	3,807	3,969	3,850
51,450	51,500	3,476	3,391	3,508	3,433	54,450	54,500	3,686	3,601	3,741	3,643	57,450	57,500	3,896	3,811	3,973	3,853
51,500	51,550	3,479	3,394	3,512	3,437	54,500	54,550	3,689	3,604	3,744	3,647	57,500	57,550	3,899	3,814	3,977	3,857
51,550	51,600	3,483	3,398	3,516	3,440	54,550	54,600	3,693	3,608	3,748	3,650	57,550	57,600	3,903	3,818	3,981	3,860
51,600	51,650	3,486	3,401	3,520	3,444	54,600	54,650	3,696	3,611	3,752	3,654	57,600	57,650	3,906	3,821	3,985	3,864
51,650	51,700	3,490	3,405	3,524	3,447	54,650	54,700	3,700	3,615	3,756	3,657	57,650	57,700	3,910	3,825	3,989	3,867
51,700	51,750	3,493	3,408	3,527	3,451	54,700	54,750	3,703	3,618	3,760	3,661	57,700	57,750	3,913	3,828	3,992	3,871
51,750	51,800	3,497	3,412	3,531	3,454	54,750	54,800	3,707	3,622	3,764	3,664	57,750	57,800	3,917	3,832	3,996	3,874
51,800	51,850	3,500	3,415	3,535	3,458	54,800	54,850	3,710	3,625	3,768	3,668	57,800	57,850	3,920	3,835	4,000	3,878
51,850	51,900	3,504	3,419	3,539	3,461	54,850	54,900	3,714	3,629	3,772	3,671	57,850	57,900	3,924	3,839	4,004	3,881
51,900	51,950	3,507	3,422	3,543	3,465	54,900	54,950	3,717	3,632	3,775	3,675	57,900	57,950	3,927	3,842	4,008	3,885
51,950	52,000	3,511	3,426	3,547	3,468	54,950	55,000	3,721	3,636	3,779	3,678	57,950	58,000	3,931	3,846	4,012	3,888
<b>52,000</b>						<b>55,000</b>						<b>58,000</b>					
52,000	52,050	3,514	3,429	3,551	3,472	55,000	55,050	3,724	3,639	3,783	3,682	58,000	58,050	3,934	3,849	4,016	3,892
52,050	52,100	3,518	3,433	3,555	3,475	55,050	55,100	3,728	3,643	3,787	3,685	58,050	58,100	3,938	3,853	4,020	3,895
52,100	52,150	3,521	3,436	3,558	3,479	55,100	55,150	3,731	3,646	3,791	3,689	58,100	58,150	3,941	3,856	4,023	3,899
52,150	52,200	3,525	3,440	3,562	3,482	55,150	55,200	3,735	3,650	3,795	3,692	58,150	58,200	3,945	3,860	4,027	3,902
52,200	52,250	3,528	3,443	3,566	3,486	55,200	55,250	3,738	3,653	3,799	3,696	58,200	58,250	3,948	3,863	4,031	3,906
52,250	52,300	3,532	3,447	3,570	3,489	55,250	55,300	3,742	3,657	3,803	3,699	58,250	58,300	3,952	3,867	4,035	3,909
52,300	52,350	3,535	3,450	3,574	3,493	55,300	55,350	3,745	3,660	3,806	3,703	58,300	58,350	3,955	3,870	4,039	3,913
52,350	52,400	3,539	3,454	3,578	3,496	55,350	55,400	3,749	3,664	3,810	3,706	58,350	58,400	3,959	3,874	4,043	3,916
52,400	52,450	3,542	3,457	3,582	3,500	55,400	55,450	3,752	3,667	3,814	3,710	58,400	58,450	3,962	3,877	4,047	3,920
52,450	52,500	3,546	3,461	3,586	3,503	55,450	55,500	3,756	3,671	3,818	3,713	58,450	58,500	3,966	3,881	4,051	3,923
52,500	52,550	3,549	3,464	3,589	3,507	55,500	55,550	3,759	3,674	3,822	3,717	58,500	58,550	3,969	3,884	4,054	3,927
52,550	52,600	3,553	3,468	3,593	3,510	55,550	55,600	3,763	3,678	3,826	3,720	58,550	58,600	3,973	3,888	4,058	3,930
52,600	52,650	3,556	3,471	3,597	3,514	55,600	55,650	3,766	3,681	3,830	3,724	58,600	58,650	3,976	3,891	4,062	3,934
52,650	52,700	3,560	3,475	3,601	3,517	55,650	55,700	3,770	3,685	3,834	3,727	58,650	58,700	3,980	3,895	4,066	3,937
52,700	52,750	3,563	3,478	3,605	3,521	55,700	55,750	3,773	3,688	3,837	3,731	58,700	58,750	3,983	3,898	4,070	3,941
52,750	52,800	3,567	3,482	3,609	3,524	55,750	55,800	3,777	3,692	3,841	3,734	58,750	58,800	3,987	3,902	4,074	3,944
52,800	52,850	3,570	3,485	3,613	3,528	55,800	55,850	3,780	3,695	3,845	3,738	58,800	58,850	3,990	3,905	4,078	3,948
52,850	52,900	3,574	3,489	3,617	3,531	55,850	55,900	3,784	3,699	3,849	3,741	58,850	58,900	3,994	3,909	4,082	3,951
52,900	52,950	3,577	3,492	3,620	3,535	55,900	55,950	3,787	3,702	3,853	3,745	58,900	58,950	3,997	3,912	4,085	3,955
52,950	53,000	3,581	3,496	3,624	3,538	55,950											

**Tax Table - Continued**

If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-				If Line 11, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
<b>59,000</b>						<b>62,000</b>						<b>65,000</b>					
59,000	59,050	4,004	3,919	4,093	3,962	62,000	62,050	4,229	4,129	4,326	4,172	65,000	65,050	4,462	4,339	4,558	4,382
59,050	59,100	4,008	3,923	4,097	3,965	62,050	62,100	4,233	4,133	4,330	4,175	65,050	65,100	4,466	4,343	4,562	4,385
59,100	59,150	4,011	3,926	4,101	3,969	62,100	62,150	4,237	4,136	4,333	4,179	65,100	65,150	4,470	4,346	4,566	4,389
59,150	59,200	4,015	3,930	4,105	3,972	62,150	62,200	4,241	4,140	4,337	4,182	65,150	65,200	4,474	4,350	4,570	4,392
59,200	59,250	4,018	3,933	4,109	3,976	62,200	62,250	4,245	4,143	4,341	4,186	65,200	65,250	4,477	4,353	4,574	4,396
59,250	59,300	4,022	3,937	4,113	3,979	62,250	62,300	4,249	4,147	4,345	4,189	65,250	65,300	4,481	4,357	4,578	4,399
59,300	59,350	4,025	3,940	4,116	3,983	62,300	62,350	4,253	4,150	4,349	4,193	65,300	65,350	4,485	4,360	4,581	4,403
59,350	59,400	4,029	3,944	4,120	3,986	62,350	62,400	4,257	4,154	4,353	4,196	65,350	65,400	4,489	4,364	4,585	4,406
59,400	59,450	4,032	3,947	4,124	3,990	62,400	62,450	4,260	4,157	4,357	4,200	65,400	65,450	4,493	4,367	4,589	4,410
59,450	59,500	4,036	3,951	4,128	3,993	62,450	62,500	4,264	4,161	4,361	4,203	65,450	65,500	4,497	4,371	4,593	4,413
59,500	59,550	4,039	3,954	4,132	3,997	62,500	62,550	4,268	4,164	4,364	4,207	65,500	65,550	4,501	4,374	4,597	4,417
59,550	59,600	4,043	3,958	4,136	4,000	62,550	62,600	4,272	4,168	4,368	4,210	65,550	65,600	4,505	4,378	4,601	4,420
59,600	59,650	4,046	3,961	4,140	4,004	62,600	62,650	4,276	4,171	4,372	4,214	65,600	65,650	4,508	4,381	4,605	4,424
59,650	59,700	4,050	3,965	4,144	4,007	62,650	62,700	4,280	4,175	4,376	4,217	65,650	65,700	4,512	4,385	4,609	4,427
59,700	59,750	4,053	3,968	4,147	4,011	62,700	62,750	4,284	4,178	4,380	4,221	65,700	65,750	4,516	4,388	4,612	4,431
59,750	59,800	4,057	3,972	4,151	4,014	62,750	62,800	4,288	4,182	4,384	4,224	65,750	65,800	4,520	4,392	4,616	4,434
59,800	59,850	4,060	3,975	4,155	4,018	62,800	62,850	4,291	4,185	4,388	4,228	65,800	65,850	4,524	4,395	4,620	4,438
59,850	59,900	4,064	3,979	4,159	4,021	62,850	62,900	4,295	4,189	4,392	4,231	65,850	65,900	4,528	4,399	4,624	4,441
59,900	59,950	4,067	3,982	4,163	4,025	62,900	62,950	4,299	4,192	4,395	4,235	65,900	65,950	4,532	4,402	4,628	4,445
59,950	60,000	4,071	3,986	4,167	4,028	62,950	63,000	4,303	4,196	4,399	4,238	65,950	66,000	4,536	4,406	4,632	4,448
<b>60,000</b>						<b>63,000</b>						<b>66,000</b>					
60,000	60,050	4,074	3,989	4,171	4,032	63,000	63,050	4,307	4,199	4,403	4,242	66,000	66,050	4,539	4,409	4,636	4,452
60,050	60,100	4,078	3,993	4,175	4,035	63,050	63,100	4,311	4,203	4,407	4,245	66,050	66,100	4,543	4,413	4,640	4,455
60,100	60,150	4,082	3,996	4,178	4,039	63,100	63,150	4,315	4,206	4,411	4,249	66,100	66,150	4,547	4,416	4,643	4,459
60,150	60,200	4,086	4,000	4,182	4,042	63,150	63,200	4,319	4,210	4,415	4,252	66,150	66,200	4,551	4,420	4,647	4,462
60,200	60,250	4,090	4,003	4,186	4,046	63,200	63,250	4,322	4,213	4,419	4,256	66,200	66,250	4,555	4,423	4,651	4,466
60,250	60,300	4,094	4,007	4,190	4,049	63,250	63,300	4,326	4,217	4,423	4,259	66,250	66,300	4,559	4,427	4,655	4,469
60,300	60,350	4,098	4,010	4,194	4,053	63,300	63,350	4,330	4,220	4,426	4,263	66,300	66,350	4,563	4,430	4,659	4,473
60,350	60,400	4,102	4,014	4,198	4,056	63,350	63,400	4,334	4,224	4,430	4,266	66,350	66,400	4,567	4,434	4,663	4,476
60,400	60,450	4,105	4,017	4,202	4,060	63,400	63,450	4,338	4,227	4,434	4,270	66,400	66,450	4,570	4,437	4,667	4,480
60,450	60,500	4,109	4,021	4,206	4,063	63,450	63,500	4,342	4,231	4,438	4,273	66,450	66,500	4,574	4,441	4,671	4,483
60,500	60,550	4,113	4,024	4,209	4,067	63,500	63,550	4,346	4,234	4,442	4,277	66,500	66,550	4,578	4,444	4,674	4,487
60,550	60,600	4,117	4,028	4,213	4,070	63,550	63,600	4,350	4,238	4,446	4,280	66,550	66,600	4,582	4,448	4,678	4,490
60,600	60,650	4,121	4,031	4,217	4,074	63,600	63,650	4,353	4,241	4,450	4,284	66,600	66,650	4,586	4,451	4,682	4,494
60,650	60,700	4,125	4,035	4,221	4,077	63,650	63,700	4,357	4,245	4,454	4,287	66,650	66,700	4,590	4,455	4,686	4,497
60,700	60,750	4,129	4,038	4,225	4,081	63,700	63,750	4,361	4,248	4,457	4,291	66,700	66,750	4,594	4,458	4,690	4,501
60,750	60,800	4,133	4,042	4,229	4,084	63,750	63,800	4,365	4,252	4,461	4,294	66,750	66,800	4,598	4,462	4,694	4,504
60,800	60,850	4,136	4,045	4,233	4,088	63,800	63,850	4,369	4,255	4,465	4,298	66,800	66,850	4,601	4,465	4,698	4,508
60,850	60,900	4,140	4,049	4,237	4,091	63,850	63,900	4,373	4,259	4,469	4,301	66,850	66,900	4,605	4,469	4,702	4,511
60,900	60,950	4,144	4,052	4,240	4,095	63,900	63,950	4,377	4,262	4,473	4,305	66,900	66,950	4,609	4,472	4,705	4,515
60,950	61,000	4,148	4,056	4,244	4,098	63,950	64,000	4,381	4,266	4,477	4,308	66,950	67,000	4,613	4,476	4,709	4,518
<b>61,000</b>						<b>64,000</b>						<b>67,000</b>					
61,000	61,050	4,152	4,059	4,248	4,102	64,000	64,050	4,384	4,269	4,481	4,312	67,000	67,050	4,617	4,479	4,713	4,522
61,050	61,100	4,156	4,063	4,252	4,105	64,050	64,100	4,388	4,273	4,485	4,315	67,050	67,100	4,621	4,483	4,717	4,525
61,100	61,150	4,160	4,066	4,256	4,109	64,100	64,150	4,392	4,276	4,488	4,319	67,100	67,150	4,625	4,486	4,721	4,529
61,150	61,200	4,164	4,070	4,260	4,112	64,150	64,200	4,396	4,280	4,492	4,322	67,150	67,200	4,629	4,490	4,725	4,532
61,200	61,250	4,167	4,073	4,264	4,116	64,200	64,250	4,400	4,283	4,496	4,326	67,200	67,250	4,632	4,493	4,729	4,536
61,250	61,300	4,171	4,077	4,268	4,119	64,250	64,300	4,404	4,287	4,500	4,329	67,250	67,300	4,636	4,497	4,733	4,539
61,300	61,350	4,175	4,080	4,271	4,123	64,300	64,350	4,408	4,290	4,504	4,333	67,300	67,350	4,640	4,500	4,736	4,543
61,350	61,400	4,179	4,084	4,275	4,126	64,350	64,400	4,412	4,294	4,508	4,336	67,350	67,400	4,644	4,504	4,740	4,546
61,400	61,450	4,183	4,087	4,279	4,130	64,400	64,450	4,415	4,297	4,512	4,340	67,400	67,450	4,648	4,507	4,744	4,550
61,450	61,500	4,187	4,091	4,283	4,133	64,450	64,500	4,419	4,301	4,516	4,343	67,450	67,500	4,652	4,511	4,748	4,553
61,500	61,550	4,191	4,094	4,287	4,137	64,500	64,550	4,423	4,304	4,519	4,347	67,500	67,550	4,656	4,514	4,752	4,557
61,550	61,600	4,195	4,098	4,291	4,140	64,550	64,600	4,427	4,308	4,523	4,350	67,550	67,600	4,660	4,518	4,756	4,560
61,600	61,650	4,198	4,101	4,295	4,144	64,600	64,650	4,431	4,311	4,527	4,354	67,600	67,650	4,663	4,521	4,760	4,564
61,650	61,700	4,202	4,105	4,299	4,147	64,650	64,700	4,435	4,315	4,531	4,357	67,650	67,700	4,667	4,525	4,764	4,567
61,700	61,750	4,206	4,108	4,302	4,151	64,700	64,750	4,439	4,318	4,535	4,361	67,700	67,750	4,671	4,528	4,767	4,571
61,750	61,800	4,210	4,112	4,306	4,154	64,750	64,800	4,443	4,322	4,539	4,364	67,750	67,800	4,675	4,532	4,771	4,574
61,800	61,850	4,214	4,115	4,310	4,158	64,800	64,850	4,446	4,325	4,543	4,368	67,800	67,850	4,679	4,535	4,775	4,578
61,850	61,900	4,218	4,119	4,314	4,161	64,850	64,900	4,450	4,329	4,547	4,371	67,850	67,900	4,683	4,539	4,779	4,581
61,900	61,950	4,222	4,122	4,318	4,165	64,900	64,950	4,454	4,332	4,550	4,375	67,900	67,950	4,687	4,542	4,783	4,585
61,950	62,000	4,226	4,126	4,322	4,168	64,950	65,000	4,458	4,336	4,554	4,378	67,950	68,000	4,691	4,546	4,787	4,588

# 2002 Tax Rate Schedule

Caution: Use ONLY if your taxable income

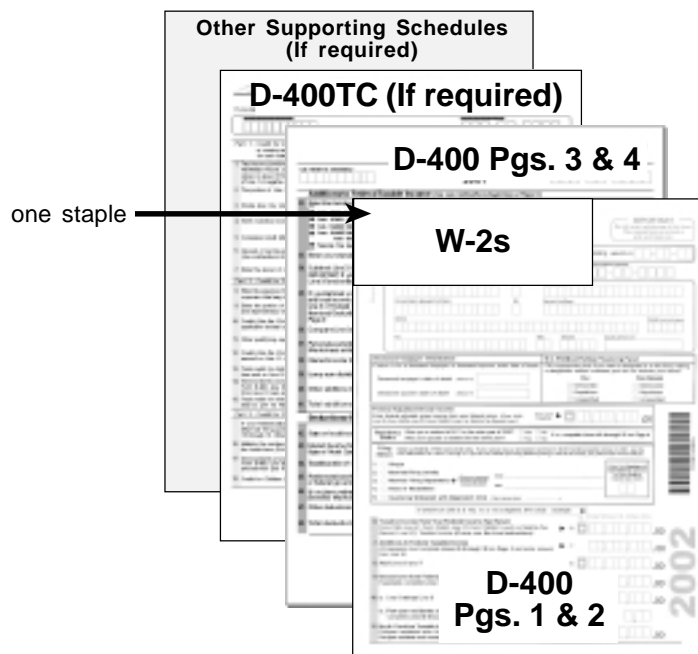
(Form D-400, Line 11) is \$68,000 or more. If less, use the Tax Table.

<b>Tax Rate Schedule</b>			
<b>If your filing status is</b>	<b>And taxable income is more than</b>	<b>But not over</b>	<b>The Tax is</b>
Single	\$ 0	\$ 12,750	6% of the amount on Line 11, D-400
	\$ 12,750	\$ 60,000	\$765 + 7% of the amount over \$12,750
	\$ 60,000	\$ 120,000	\$4,072.50 + 7.75% of the amount over \$60,000
	\$ 120,000	-----	\$8,722.50 + 8.25% of the amount over \$120,000
Head of Household	\$ 0	\$ 17,000	6% of the amount on Line 11, D-400
	\$ 17,000	\$ 80,000	\$1,020 + 7% of the amount over \$17,000
	\$ 80,000	\$ 160,000	\$5,430 + 7.75% of the amount over \$80,000
	\$ 160,000	-----	\$11,630.00 + 8.25% of the amount over \$160,000
Married Filing Jointly or Qualifying Widow(er)	\$ 0	\$ 21,250	6% of the amount on Line 11, D-400
	\$ 21,250	\$ 100,000	\$1,275 + 7% of the amount over \$21,250
	\$ 100,000	\$ 200,000	\$6,787.50 + 7.75% of the amount over \$100,000
	\$ 200,000	-----	\$14,537.50 + 8.25% of the amount over \$200,000
Married Filing Separately	\$ 0	\$ 10,625	6% of the amount on Line 11, D-400
	\$ 10,625	\$ 50,000	\$637.50 + 7% of the amount over \$10,625
	\$ 50,000	\$ 100,000	\$3,393.75 + 7.75% of the amount over \$50,000
	\$ 100,000	-----	\$7,268.75 + 8.25% of the amount over \$100,000

## What you should send us...

- ✓ Your North Carolina income tax return (Form D-400)
- ✓ W-2s and 1099s showing North Carolina tax withheld
- ✓ A check or money order payable to "N.C. Department of Revenue" if you have a balance due. If you received a pre-addressed income tax booklet, include the completed payment voucher (Form D-400V).
- ✓ Other North Carolina forms or supporting schedules that are required according to the instructions (Please do not send copies of completed worksheets from the instruction booklet or other unnecessary attachments)
- ✓ A copy of the tax return you filed in the other state if you're claiming a tax credit for tax paid to another state

## Assemble your North Carolina return for mailing in the order shown



**Note: If you are filing Form NC-478 series, be sure to attach the form to the front of your income tax return.**

**Important: If you owe tax, do not staple, tape, or otherwise attach your check or voucher to your return or to each other. Instead, just put them loose in the envelope.**

**TAX FRAUD HOTLINE 1-800-232-4939**

(733-6354 in Wake County)

The Department of Revenue provides a toll-free number for citizens who wish to report instances of tax fraud. The number is 1-800-232-4939 (8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays) and should be called **only** to report instances of fraud. Caller identification is not required.

## Property for Sale

Looking for a bargain on good used vehicles, furniture, appliances, tools, and jewelry? Go to [www.dor.state.nc.us/taxes/usub/](http://www.dor.state.nc.us/taxes/usub/) and click on **Items Available Through State Surplus Property Agency** or **Items Available Through eBay**, or call (919) 733-3889.

# NC Tax Talk

(919) 733-4TAX [(919) 733-4829] (Not Toll-Free)

NC Tax Talk is recorded information on many commonly asked N. C. individual income tax, withholding tax, and sales and use tax questions. This service is available 24 hours a day, seven days a week. The listing below contains the four digit code for each NC Tax Talk individual income tax message and you can enter that topic number without listening to the entire menu. You may use this service with your touch-tone telephone. Please have paper and pencil handy to take notes.

### Filing Requirements

- 1101 Electronic Filing
- 1102 Military
- 1103 Nonresidents and Part-Year Residents
- 1104 Deceased Taxpayer
- 1105 Filing Status
- 1107 When, Where and How to File Your N.C. return
- 1109 Estimated Income Tax
- 1110 Extensions

### Income and Deductions Subject to N.C. Income Tax

- 1201 Federal Taxable Income-Starting Point for Your N.C. Return
- 1202 Standard Deduction Adjustment
- 1203 Personal Exemption Adjustment
- 1204 Interest Income from Obligations of Other States
- 1205 Lump Sum Distributions
- 1206 Interest Income from U. S. and N. C. Obligations
- 1207 Social Security and Railroad Retirement Benefits
- 1208 Retirement Benefits Deduction
- 1209 Federal Mortgage Interest Tax Credit
- 1210 Severance Pay
- 1211 30% Additional First-Year Depreciation Adjustment

### Tax Credits

- 1301 Credit for Children
- 1302 Credit for Child and Dependent Care Expenses
- 1303 Credit for Charitable Contributions
- 1304 Credit for Tax Paid to Another State or Country
- 1306 Business Incentive Credits

- 1307 Credit for Qualified Business Investments
- 1309 Credit for Long-Term Care Insurance

### Amended Returns

- 1401 When to Expect Your Amended Refund
- 1402 When, Where and How to File Your Amended Return

### Assessments and Payments

- 1501 Notice of Assessment
- 1502 Payment Plan
- 1503 Penalties and Interest

### Refunds

- 1601 Address Change
- 1602 Refund Claimed by a State Agency or IRS
- 1603 Lost or Stolen Refund Check
- 1604 General Refund Information

### General Information

- 1701 Law Changes and Revenue News
- 1702 Problems with Your W-2 Forms
- 1703 Common Errors When Preparing Your N.C. Return
- 1705 Individual Income Tax Rates
- 1707 How to Get Forms
- 1709 How to Get a Copy of Your N. C. Return
- 1710 Changes Made by the Internal Revenue Service
- 1711 Bailey Decision Concerning Federal, State and Local Retirement Benefits
- 1712 Consumer Use Tax

## Where to Get Forms and Assistance

- Forms ..... (919) 715-0397
- NC Tax Talk ..... (919) 733-4TAX
- Automated Refund Inquiry Line ..... (919) 733-4682
- Tax Questions ..... (919) 733-4684

Department of Revenue Website.....[www.dor.state.nc.us](http://www.dor.state.nc.us)

Forms and assistance may also be obtained from any of the Department's local offices.

## Mailing Addresses

**If you are due a refund:**



N.C. Department of Revenue  
P.O. Box R  
Raleigh, N.C. 27634-0001

**If you are not due a refund:**



N.C. Department of Revenue  
P.O. Box 25000  
Raleigh, N.C. 27640-0640

## Federal Privacy Act Notice

Disclosing your social security number on your return is required by regulations issued by the Secretary of Revenue under G.S. 105-152, 155, 251, and 252. Social security numbers are used to identify individuals in the administration of the State's tax laws and to exchange tax information with other states and the Internal Revenue Service. Always list your social security number on any attachments to your return and on any correspondence to the Department of Revenue.