



D-400 Line-by-Line Information

AGI Federal Adjusted Gross Income	AGI -12345678
6. Taxable Income from Federal Return	6. -12345678
7. Additions to Federal Taxable Income	7. 12345678
8. Add Lines 6 and 7	8. -12345678
9. Deductions from Federal Taxable Income	9. 12345678
10. Line 8 minus Line 9	10. -12345678
11. Same as Line 10	11. -12345678
12. Part-year residents and nonresidents	12. 1.3456
13. N.C. Taxable Income	13. -12345678
14. N.C. Income Tax	14. 12345678
15. Tax Credits	15. 12345678
16. Line 14 minus Line 15	16. 12345678
17. Consumer Use Tax	17. 12345678
18. Add Lines 16 and 17	18. 12345678

**North Carolina Income Tax Withheld**

19a. Your Income Tax Withheld	19a. 12345678
19b. Spouse's Income Tax Withheld	19b. 12345678

**Other Tax Payments**

20a. 2008 Estimated Tax	20a. 12345678
20b. Paid with Extension	20b. 12345678
20c. Partnership	20c. 12345678
20d. S Corporation	20d. 12345678
21. North Carolina Earned Income Tax Credit	21. 123
22. Add Lines 19a through 21	22. 12345678
23a. If Line 18 is more than Line 22, subtract and enter the result	23a. 12345678
23b. Penalties and interest	23b. 12345678
EU Exception to underpayment of estimated tax	EU F
23c. Interest on the underpayment of estimated income tax	23c. 12345678
24. <b>Pay this Amount</b>	24. <b>12345678</b>
25. If Line 18 is less than Line 22, subtract and enter the result	25. 12345678

**Amount of Refund to Apply to:**

26. Amount of Line 25 to be applied to 2009 Estimated Income Tax	26. 12345678
27. N.C. Nongame and Endangered Wildlife Fund	27. 12345678
28. Add Lines 26 and 27	28. 12345678
29. <b>Amount to be Refunded</b>	29. <b>12345678</b>

**Additions to Federal Taxable Income**

30. Itemized deductions or standard deduction from your federal return	30. 12345678
31. N.C. standard deduction	
Single \$3,000; Head of household \$4,400; Qualifying widow(er) \$6,000; Married filing jointly \$6,000; Married filing separately: If your spouse does NOT claim itemized deductions \$3,000; If your spouse claims itemized deductions \$0	
NOTE: If 65 or older or blind or if someone can claim you as a dependent, see worksheet.	31. 12345678
32. Line 30 minus 31 - Amount cannot be less than zero	32. 12345678
33. State, local, and foreign taxes	33. 12345678
34. If standard deduction, enter amount from Line 32. If itemizing, enter Line 32 or 33, whichever is less.	34. 12345678
35. Personal exemption adjustment	35. 12345678
36. Interest income from other states	36. 12345678
37. Adjustment for domestic production activities (See instructions)	37. 12345678
38. Adjustment for bonus depreciation	38. 12345678
39. Other federal taxable income additions	39. 12345678
40. <b>Total additions</b>	40. <b>12345678</b>

**Deductions from Federal Taxable Income**

41. State or local income tax refund	41. 12345678
42. Interest income from obligations of US or US' possessions	42. 12345678
43. Social Security and Railroad Retirement Benefits	43. 12345678
44. Bailey settlement retirement benefits	44. 12345678
45. Other retirement benefits	45. 12345678
46. Severance wages	46. 12345678
47. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (See instructions)	47. 12345678
48. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See instructions)	48. 12345678
49. Other federal taxable income deductions	49. 12345678
50. <b>Total deductions</b>	50. <b>12345678</b>

**Part-Year Residents and Nonresidents**

51. All income while a part-year NC resident and NC source income while a nonresident	51. -12345678
52. Total income from all sources	52. -12345678
53. Divide Line 51 by Line 52	53. 1.3456

**N.C. Residency Dates for Part-Year Residents**

	Beginning	Ending
Taxpayer:	12 45 78	12 45 78
Spouse:	12 45 78	12 45 78