

D-400 Line-by-Line Information

AGI Federal Adjusted Gross Income from federal return (Form 1040, Line 37; Form 1040A, Line 21; Form 1040EZ, Line 4)	AGI -12345678
6. Taxable Income from federal return (Form 1040, Line 43; Form 1040A, Line 27; Form 1040EZ, Line 6) (If zero, see the Line Instructions)	6. -12346578
7. Additions to Federal Taxable Income - All taxpayers must complete Lines 32 through 42 & enter amount from Line 42	7. 12346578
8. Add Lines 6 and 7	8. -12345678
9. Deductions from Federal Taxable Income - If applicable, complete Lines 43 through 53 and enter amount from Line 53	9. 12345678
10. Line 8 minus Line 9	10. -12345678
11. Same as Line 10	11. -12346578
12. Part-year residents and nonresidents - Complete Lines 54 through 56 and enter decimal amount from Line 56	12. 1.3456
13. N.C. Taxable Income - Full-year residents enter the amount from Line 11, Part-year residents and nonresidents multiply amount on Line 11 by 12 and enter the result	13. -12345678
14. N.C. Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule to calculate your tax	14. 12345678
15. Surtax - If North Carolina Taxable Income, Line 13, exceeds \$50,000, see instructions on Page 28 to determine the amount to enter here	15. 1234567
16. Total North Carolina Income Tax - (Add Lines 14 and 15)	16. 12345678
17. Tax Credits (From Form D-400TC, Part 4, Line 36 - You must attach Form D-400TC if you enter an amount on this line)	17. 12345678
18. Line 17 minus Line 16	18. 12346578
19. Consumer Use Tax (See instructions)	19. 12345678
20. Add Lines 18 and 19	20. 12346578

North Carolina Income Tax Withheld

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

21a. Your Income Tax Withheld	21a. 12345678
21b. Spouse's Income Tax Withheld	21b. 12345678

Other Tax Payments

(If you claim a partnership payment on Line 22c or S corporation payment on Line 22d, you must attach copy of the the NC K-1)

22a. 2009 Estimated Tax	22a. 12345678
22b. Paid with Extension	22b. 12346578
22c. Partnership	22c. 12345678
22d. S Corporation	22d. 12345678
23. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)	23. 123
24. Add Lines 21a through 23	24. 12346578
25a. Tax Due - If Line 20 is more than Line 24, subtract and enter the result	25a. 12345678
25b. Penalties and interest (See instructions)	25b. 12345678
25c. Interest on the underpayment of estimated income tax (See instructions and enter letter in Exception to underpayment of estimated tax below, if applicable)	25c. 12345678
EU Exception to underpayment of estimated tax	EU F
26. Add Lines 25a, 25b, and 25c and enter the total - Pay this Amount	26. 12345678
27. Overpayment - If Line 20 is less than Line 24, subtract and enter the result	27. 12345678

Amount of Refund to Apply to:

28. Amount of Line 27 to be applied to 2010 Estimated Income Tax	28. 12345678
29. Contribution to the N.C. Nongame and Endangered Wildlife Fund	29. 12345678
30. Add Lines 28 and 29	30. 12345678
31. Subtract Line 30 from Line 27 and enter the Amount to be Refunded	31. 12345678

Additions to Federal Taxable Income

32. Enter the itemized deductions or the standard deduction from your federal return	
- Form 1040, Line 40a	
- Form 1040A, Line 24a	
- Form 1040EZ SINGLE filers - enter \$5,700 OR the amount from Line 5 of Form 1040EZ, whichever is less	
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,400 OR the amount from Line 5 of Form 1040EZ, whichever is less	
	32. 00000000

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33. Enter your N.C. standard deduction (The standard deduction for most people is shown below.)
- | | |
|--|---------------------------------|
| 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.
33. 12345678
34. Subtract Line 33 from Line 32 and enter the result here, but not less than zero. 34. 12345678
35. If you claimed the standard deduction on your federal return, do not enter any amount on Line 35. Instead, skip Line 35 and go to Line 36. If you itemized your deductions on your federal return, enter on this line the state and local taxes from Line 5 of Federal Schedule A, motor vehicle taxes from Line 7 of Federal Schedule A, and any foreign income taxes included on Line 8 of Federal Schedule A. IMPORTANT: If you were required to complete the Itemized Deductions Worksheet in the instructions for Federal Form 1040, and you answered "Yes" on Line 7 of the federal worksheet, see Page 10.
35. 12345678
36. If you claimed the standard deduction, enter the amount from Line 34 above. If you itemized your deductions, compare Line 34 with Line 35 and enter whichever is less.
36. 12345678
37. Personal exemption adjustment (Complete the Personal Exemption Adjustment Worksheet and enter the result) 37. 12345678
38. Interest income from obligations of states other than N. C. 38. 12345678
39. Adjustment for domestic production activities (See instructions) 39. 12345678
40. Adjustment for bonus depreciation (See instructions) 40. 12345678
41. Other additions to federal taxable income (Attach explanation or schedule) 41. 12345678
42. **Total additions** - Add Lines 36 - 41 (Enter the total here and on Line 7) 42. **12345678**
- Deductions from Federal Taxable Income**
43. State or local income tax refund 43. 12345678
44. Interest income from obligations of the US or US' possessions 44. 12345678

45. Taxable portion of Social Security and Railroad Retirement Benefits included on federal return 45. 12345678
46. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (Bailey settlement - Important: See Line Instructions on Page 11) 46. 12345678
47. If you have retirement benefits not reported on Lines 45 or 46, complete the Retirement Benefits Worksheet and enter the result here 47. 12345678
48. Severance wages (See line instructions on Page 11 for explanation of qualifying severance wages) 48. 12345678
49. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (IMPORTANT: See Line Instructions on Page 12) 49. 12345678
50. Adjustment for bonus depreciation added back in 2008 (IMPORTANT: See instructions Page 12) 50. 12345678
51. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 12 for deduction limitations) 51. 12345678
52. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) 52. 12345678
53. **Total deductions** - Add Lines 43 - 52 (Enter the total here and on Line 9) 53. **12345678**

Part-Year Residents and Nonresidents

54. Enter the amount from Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the instructions. 54. -12345678
55. Enter the amount from Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the instructions. 55. -12345678
56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.) 56. 1.3456

N.C. Residency Dates for Part-Year Residents

If you were a part-year resident of N.C., enter the dates of residency below.

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