

CD-405 (SD) C Corporation Tax Return 2011
North Carolina Department of Revenue

For calendar year 2011, or other tax year beginning 12 45 11 and ending 12 45 78		DOR Use Only
ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOP ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRST AB 12345		Federal Employer ID Number 123456789 N.C. Secretary of State ID Number 1234567 NAICS Code 123456
<input type="checkbox"/> Fed Schedule M-3 is attached <input type="checkbox"/> Combined Return	<input type="checkbox"/> Initial Filer <input type="checkbox"/> Final Return	<input type="checkbox"/> Amended Return <input type="checkbox"/> NC-478
<input type="checkbox"/> CD-479 <input type="checkbox"/> Nonprofit/Tax Exempt		<input type="checkbox"/> Captive REIT <input type="checkbox"/> Foreign Corp
Is this corporation related to another corporation as: <input type="checkbox"/> Parent <input type="checkbox"/> Subsidiary <input type="checkbox"/> Affiliate		

ABCD ABCD 12345 123456789 1234567 123456 M3 A CR A IF A FR A
 PP A12345678 PFSP F AR A 478 A 479 A
 TN 1234567890 PAR A SUB A AFF A NP/TE A RE A FC A

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQR
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI ABCDEFGHIJKLMNOPQRST AB 12345
 BD 12345678 07 123456789 19 -1234567890 29E 123456789
 179 12345678 08 123456789 20 -1234567890 31 123456789
 GR 1234567890123 09 123456789 21 1234567890 32 123456789
 TA 1234567890123 10 -1234567890 22 1234567890 36 123456
 01 1234567890 11 -1234567890 24 1234567890 EU A
 HCE A 13 1234567890 27 12 37A 123456789
 02 1234567890 15 -1234567890 29A 123456789 37B 123456789
 03 1234567890 16 -1234567890 29B 123456789 40 123456789
 05 123456789 17 1234567 29C 123456789 41 123456789
 06 123456789 18 -1234567890 29D 123456789 42 123456789



Sch. A Computation of Franchise Tax		9. Franchise Tax Overpaid 123456789
1. Capital Stock, Surplus, & Undivided Profits	1234567890	Sch. B Computation of Corporate Income Tax
Holding Company Exception	Y	
2. Investment in N.C. Tangible Property	1234567890	
3. Appraised Value of N.C. Tangible Property	1234567890	
4. Taxable Amount	1234567890	
5. Total Franchise Tax Due	123456789	
6. Application for Franchise Tax Extension	123456789	
7. Tax Credits	123456789	
8. Franchise Tax Due	123456789	10. Federal Taxable Income
		11. Adjustments to Federal Taxable Income
		12. Net Income Before Contributions
		13. Contributions to Donees Outside N.C.
		14. N.C. Taxable Income
		15. Nonapportionable Income
		16. Apportionable Income
		17. Apportionment Factor

Sign Return Below **Refund Due** **123456789** **Payment Due** **123456789**

Signature and Title of Officer _____ Corporate Telephone Number _____ Date _____
 Signature of Paid Preparer _____ Preparer's Telephone Number _____ Preparer's FEIN, SSN, or PTIN _____
 I certify that, to the best of my knowledge, this return is accurate and complete. FEIN SSN PTIN

Mail to: NCDOR, P.O. Box 25000, Raleigh, N.C. 27640-0500. Returns are due by the 15th day of the 4th month after the end of the income year.

Enter the amount of bonus depreciation from Schedule H, Line 1(g) **12345678**
 Enter the amount of Section 179 expense from Schedule H, Line 1(h) **12345678**

Sch. B Computation of Corporate Income Tax	Sch. D Investment in N.C. Tangible Property
18. Income Apportioned to N.C. -1234567890	Inventory valuation method ABCD
19. Nonapportionable Income Allocated to N.C. -1234567890	1. Total inventories located in N.C. 1234567890
20. Income Subject to N.C. Tax -1234567890	2. Total furniture, fixtures, and M & E located in N.C. 1234567890
21. % Depletion over Cost - N.C. Property 1234567890	3. Total land and buildings located in N.C. 1234567890
22. Net Economic Loss (Attach schedule) 1234567890	4. Total leasehold improvements and other N.C. tangible property 1234567890
23. Income Before Contributions to N.C. Donees -1234567890	5. Add Lines 1 through 4 1234567890
24. Contributions to N.C. Donees 1234567890	6. Acc. depreciation, depletion, and amortization with respect to N.C. tangible property 1234567890
25. Net Taxable Income -1234567890	7. Debts existing for N.C. real estate 1234567890
26. N.C. Net Income Tax 123456789	8. Investment in N.C. Tangible Property 1234567890
27. Annual Report Fee 12	Sch. E Appraised Value of N.C. Tangible Property
28. Add Lines 26 and 27 123456789	1. County tax value of N.C. tangible property 1234567890
29. Payments and Credits	2. Appraised value of N.C. tangible property 1234567890
a. Application for Income Tax Extension 123456789	Sch. G Federal Taxable Income Before NOL Deduction
b. 2011 Estimated Tax (previous payments if amended) 123456789	1. a. Merchant card and third-party payments 1234567890
c. Partnership (include Form D-403, NC K-1) 123456789	b. Gross receipts or sales 1234567890123
d. Nonresident Withholding (include 1099 or W-2) 123456789	c. Returns and allowances 1234567890
e. Tax Credits 123456789	d. Balance - Line 1a plus 1b minus Line 1c 1234567890
30. Add Lines 29a through 29e 123456789	2. Cost of goods sold (Attach schedule) 1234567890
31. Income Tax Due 123456789	3. Gross Profit (Line 1d minus Line 2) 1234567890
32. Income Tax Overpaid 123456789	4. Dividends (Attach schedule) 1234567890
Tax Due or Refund	5. a. Interest on obligations of U.S. and its instrumentalities 1234567890
33. Franchise Tax Due or Overpayment -123456789	b. Other interest 1234567890
34. Income Tax Due or Overpayment -123456789	6. Gross rents 1234567890
35. Balance of Tax Due or Overpayment -123456789	7. Gross royalties 1234567890
36. Underpayment of Estimated Income Tax 123456	8. Capital gain net income (Attach schedule) 1234567890
EU. Exception to Underpayment of Estimated Tax A	9. Net gain (loss) (Attach schedule) 1234567890
37. a. Interest 123456789	10. Other income (Attach schedule) 1234567890
b. Penalties 123456789	11. Total Income 1234567890
38. Total Due 123456789	12. Compensation of officers (Attach schedule) 1234567890
39. Overpayment 123456789	13. Salaries and wages (less employment credits) 1234567890
40. 2012 Estimated Income Tax 123456789	14. Repairs and maintenance 1234567890
41. N.C. Nongame and Endangered Wildlife Fund 123456789	15. Bad debts 1234567890
42. Amount to be Refunded 123456789	16. Rents 1234567890
Sch. C Capital Stock, Surplus, and Undivided Profits	17. Taxes and licenses 1234567890
1. Total capital stock outstanding less cost of treasury stock 1234567890	18. Interest 1234567890
2. Paid-in or capital surplus 1234567890	19. Charitable contributions 1234567890
3. Retained earnings 1234567890	20. a. Depreciation ABCDEFGHIJKLMNOPQRSTUVWXYZ 1234567890
4. Other surplus 1234567890	b. Depreciation included in cost of goods sold ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEF 1234567890
5. Deferred or unearned income 1234567890	c. Balance - Line 20a minus 20b 1234567890
6. Allowance for bad debts 1234567890	21. Depletion 1234567890
7. LIFO reserves 1234567890	22. Advertising 1234567890
8. Other reserves that do not represent definite and accrued legal liabilities (Attach schedule) 1234567890	23. Pension, profit-sharing, and similar plans 1234567890
9. Add Lines 1 through 8 1234567890	24. Employee benefit programs 1234567890
10. Affiliated indebtedness (Attach schedule) ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEF 1234567890	25. Domestic production activities deduction 1234567890
11. Line 9 plus (or minus) Line 10 1234567890	26. Other deductions (Attach schedule) 1234567890
12. Apportionment factor 123.5678%	27. Total Deductions 1234567890
13. Capital Stock, Surplus, and Undivided Profits 1234567890	28. Taxable Income Per Federal Return Before NOL and Special Deductions 1234567890
	29. Special Deductions 1234567890
	30. Federal Taxable Income 1234567890

Sch. L Balance Sheet per Books

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
Assets				
1. Cash		123456789012		123456789012
2. a. Trade notes and accounts receivable	123456789012	123456789012	123456789012	123456789012
b. Less allowance for bad debts	(123456789012)		(123456789012)	
3. Inventories		123456789012		123456789012
4. a. U.S. government obligations		123456789012		123456789012
b. State and other obligations		123456789012		123456789012
5. Tax-exempt securities		123456789012		123456789012
6. Other current assets (Attach schedule)		123456789012		123456789012
7. Loans to shareholders		123456789012		123456789012
8. Mortgage and real estate loans		123456789012		123456789012
9. Other investments (Attach schedule)		123456789012		123456789012
10. a. Buildings and other depreciable assets	123456789012	123456789012	123456789012	123456789012
b. Less accumulated depreciation	(123456789012)		(123456789012)	
11. a. Depletable assets	123456789012	123456789012	123456789012	123456789012
b. Less accumulated depletion	(123456789012)		(123456789012)	
12. Land (net of any amortization)		123456789012		123456789012
13. a. Intangible assets (amortizable only)	123456789012	123456789012	123456789012	123456789012
b. Less accumulated amortization	(123456789012)		(123456789012)	
14. Other assets (Attach schedule)		123456789012		123456789012
15. Total Assets		1234567890123		1234567890123
Liabilities and Shareholders' Equity				
16. Accounts payable		123456789012		123456789012
17. Mortgages, notes, and bonds payable in less than 1 year		123456789012		123456789012
18. Other current liabilities (Attach schedule)		123456789012		123456789012
19. Loans from shareholders		123456789012		123456789012
20. Mortgages, notes, and bonds payable in 1 year or more		123456789012		123456789012
21. Other liabilities (Attach schedule)		123456789012		123456789012
22. Capital stock: a. Preferred Stock	123456789012	123456789012	123456789012	123456789012
b. Common Stock	123456789012	123456789012	123456789012	123456789012
23. Additional paid-in capital		123456789012		123456789012
24. Retained earnings – Appropriated (Attach schedule)		123456789012		123456789012
25. Retained earnings – Unappropriated		123456789012		123456789012
26. Adjustments to shareholders' equity (Attach schedule)		123456789012		123456789012
27. Less cost of treasury stock		(123456789012)		(123456789012)
28. Total Liabilities and Shareholders' Equity		123456789012		123456789012

Sch. M-1 Reconciliation of Income (Loss) per Books with Income per Return

1. Net income (loss) per books	1234567890	7. Income recorded on books this year not included on this return:	
2. Federal income tax	1234567890	Tax-exempt interest	\$ 12345678
3. Excess of capital losses over capital gains	1234567890	ABCDEFGHIJKLMNQRSTU	
4. Income subject to tax not recorded on books this year:		ABCDEFGHIJKLMNQRSTU	1234567890
ABCDEFGHIJKLMNQRSTU	1234567890	8. Deductions on this return not charged against book income this year:	
5. Expenses recorded on books this year not deducted on this return:		a. Depreciation	\$ 12345678
a. Depreciation	\$ 12345678	b. Charitable Contributions	\$ 12345678
b. Charitable Contributions	\$ 12345678	ABCDEFGHIJKLMNQRSTU	
c. Travel and entertainment	\$ 12345678	ABCDEFGHIJKLMNQRSTU	1234567890
ABCDEFGHIJKLMNQRSTU		9. Add Lines 7 and 8	1234567890
ABCDEFGHIJKLMNQRSTU	1234567890	10. Income	1234567890
6. Add Lines 1 through 5	1234567890		

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Legal Name (First 10 Characters) ABCDEFGHIJ Federal Employer ID Number 123456789

Sch M-2 Retained Earnings Analysis

1. Balance at beginning of year	1234567890	5. Distributions:	a. Cash	1234567890
2. Net income (loss) per books	1234567890		b. Stock	1234567890
3. Other increases: ABCDEFGHIJKLMNOPQR			c. Property	1234567890
ABCDEFGHIJKLMN		6. Other decreases: ABCDEFGHIJKLMNOP		1234567890
PQRSTUVWXYZ	1234567890	7. Add Lines 5 and 6		1234567890
ABCDEFGHIJKLMN	1234567890	8. Balance at End of Year		1234567890
4. Add Lines 1, 2, and 3				

Sch. N Nonapportionable Income

Nonapportionable Income	Gross Amounts	Related Expenses	Net Amounts	Net Amounts Allocated Directly to N.C.
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1. Nonapportionable Income			1234567890	
2. Nonapportionable Income Allocated to N.C.				1234567890

Explanation of why income listed is nonapportionable income rather than apportionable income: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN

Sch. O Computation of Apportionment Factor

Part 1. Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C. 123.5678%

Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States

	1. Within North Carolina		2. Total Everywhere		Factor
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	1234567890	1234567890	1234567890	1234567890	
2. Buildings	1234567890	1234567890	1234567890	1234567890	
3. Inventories	1234567890	1234567890	1234567890	1234567890	
4. Other property	1234567890	1234567890	1234567890	1234567890	
5. Total	1234567890	1234567890	1234567890	1234567890	
6. Average value of property	1234567890		1234567890		
7. Rented Property	1234567890		1234567890		
8. Property Factor	1234567890		1234567890		123.5678%
9. Gross Payroll	1234567890		1234567890		
10. Compensation of general executive officers	1234567890		1234567890		
11. Payroll Factor	1234567890		1234567890		123.5678%
12. Sales Factor	1234567890		1234567890		123.5678%
13. Sales Factor					123.5678%
14. Total of Factors					123.5678%
15. N.C. Apportionment Factor					123.5678%

Part 3. Corporations Apportioning Franchise or Income to N.C. and to Other States Using Single Sales Factor 123.5678%

Part 4. Special Apportionment 123.5678%

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