

D-400 Line-by-Line Information

<p>AGI Federal Adjusted Gross Income from federal return (Form 1040, Line 37; Form 1040A, Line 21; Form 1040EZ, Line 4) AGI -12345678</p> <p>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</p> <p>7. Additions to Federal Taxable Income - All taxpayers must complete Lines 31 through 41 & enter amount from Line 41 7. 12346578</p> <p>8. Add Lines 6 and 7 8. -12345678</p> <p>9. Deductions from Federal Taxable Income - If applicable, complete Lines 42 through 53 and enter amount from Line 53 9. 12345678</p> <p>10. Line 8 minus Line 9 10. -12345678</p> <p>11. Same as Line 10 11. -12346578</p> <p>12. Part-year residents and nonresidents - Complete Lines 54 through 56 and enter decimal amount from Line 56 12. 1.3456</p> <p>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 the decimal amount on Line 12 13. -12345678</p> <p>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</p> <p>15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line) 15. 12345678</p> <p>16. Subtract Line 15 from Line 14 16. 12346578</p> <p>17. Consumer Use Tax (See instructions) 17. 12345678</p> <p>18. Add Lines 16 and 17 18. 12346578</p> <p>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)</p> <p>19a. Your Income Tax Withheld 19a. 12345678</p> <p>19b. Spouse's Income Tax Withheld 19b. 12345678</p>	<p>Other Tax Payments (If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach copy of the the NC K-1)</p> <p>20a. 2011 Estimated Tax 20a. 12345678</p> <p>20b. Paid with Extension 20b. 12346578</p> <p>20c. Partnership 20c. 12345678</p> <p>20d. S Corporation 20d. 12345678</p> <p>21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5) 21. 123</p> <p>22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6) 22. 12345678</p> <p>23. Add Lines 19a through 22 and enter total on 23 23. 12346578</p> <p>24a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result 24a. 12345678</p> <p>24b. Penalties 24b. 12345678</p> <p>24c. Interest 24c. 12345678</p> <p>24d. Interest on the underpayment of estimated income tax (See instructions and enter letter in Exception to underpayment of estimated tax below, if applicable) 24d. 12345678</p> <p>EU Exception to underpayment of estimated tax EU F</p> <p>25. Add Lines 24a, 24b, 24c, and 24d and enter the total - Pay this Amount 25. 12345678</p> <p>26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result 26. 12345678</p> <p>Amount of Refund to Apply to:</p> <p>27. Amount of Line 26 to be applied to 2012 Estimated Income Tax 27. 12345678</p> <p>28. Contribution to the N.C. Nongame and Endangered Wildlife Fund 28. 12345678</p> <p>29. Add Lines 27 and 28 29. 12345678</p> <p>30. Subtract Line 29 from Line 26 and enter the Amount to be Refunded 30. 12345678</p> <p>Additions to Federal Taxable Income</p> <p>31. 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 \$5,800 OR the amount from Line 5 of Form 1040EZ, whichever is less - Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,600 OR the amount from Line 5 of Form 1040EZ, whichever is less 31. 12345678</p>
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32. 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. 32. **12345678**
 33. Subtract Line 32 from Line 31 and enter the result here, but not less than zero. 33. **12345678**
 34. If you claimed the standard deduction on your federal return, do not enter any amount on Line 34. Instead, skip Line 34 and go to Line 35. 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 and any foreign income taxes included on Line 8 of Federal Schedule A. 34. **12345678**
 35. If you claimed the standard deduction, enter the amount from Line 33 above. If you itemized your deductions, compare Line 33 with Line 34 and enter whichever is less. 35. **12345678**
 36. Personal exemption adjustment (Complete the Personal Exemption Adjustment Worksheet and enter the result) 36. **12345678**
 37. Interest income from obligations of states other than N. C. 37. **12345678**
 38. Adjustment for bonus depreciation activities (See instructions on Page 12) 38. **12345678**
 39. Adjustment for section 179 expense deduction (See instructions on Page 12) 39. **12345678**
 40. Other additions to federal taxable income (Attach explanation or schedule) 40. **12345678**
 41. **Total additions** - Add Lines 35 - 40 (Enter the total here and on Line 7) 41. **12345678**
Deductions from Federal Taxable Income
 42. State or local income tax refund 42. **12345678**
 43. Interest income from obligations of the US or US' possessions 43. **12345678**
 44. Taxable portion of Social Security and Railroad Retirement Benefits included on federal return 44. **12345678**
 45. 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 13) 45. **12345678**

46. If you have retirement benefits not reported on Lines 44 or 45, complete the Retirement Benefits Worksheet and enter the result here 46. **12345678**
 47. Severance wages (See line instructions on Page 14 for explanation of qualifying severance wages) 47. **12345678**
 48. Adjustment for bonus depreciation added back in 2008, 2009 and 2010 (See Line instructions on Page 14)
 48a. 2008 48a. **12345678**
 48b. 2009 48b. **12345678**
 48c. 2010 48c. **12345678**
 48d. Add Lines 48a, 48b and 48c and enter on 48d 48d. **12345678**
 49. Adjustment for section 179 expense deduction added back in 2010 (See line instructions on Page 14) 49. **12345678**
 50. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 14 for deduction limitations) 50. **12345678**
 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006 (See line instructions on Page 14) 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 42 - 52 (Enter the total here and on Line 9) 53. **12345678**
Part-Year Residents and Nonresidents
 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 15 of the instructions. 54. **-12345678**
 55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet on Page 15 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