

D-400 Line-by-Line Information

AGI Federal Adjusted Gross Income	AGI -12345678	32. N.C. standard deduction	
6. Taxable Income from Federal Return	6. -12345678	Single \$3,000;	Head of household \$4,400;
7. Additions to Federal Taxable Income	7. 12345678	Qualifying widow(er) \$6,000;	Married filing jointly \$6,000;
8. Add Lines 6 and 7	8. -12345678	Married filing separately:	
9. Deductions from Federal Taxable Income	9. 12345678	If your spouse does NOT claim itemized deductions \$3,000;	
10. Line 8 minus Line 9	10. -12345678	If your spouse claims itemized deductions \$0	
11. Same as Line 10	11. -12345678	NOTE: If 65 or older or blind or if someone can claim you as a dependent, see worksheet.	32. 12345678
12. Part-year residents and nonresidents	12. 1.3456	33. Subtract Line 32 from Line 31 - Amount cannot be less than zero	33. 12345678
13. N.C. Taxable Income	13. -12345678	34. State, local, and foreign taxes	34. 12345678
14. N.C. Income Tax	14. 12345678	35. If standard deduction, enter amount from Line 33. If itemizing, enter Line 33 or 34, whichever is less.	35. 12345678
15. Tax Credits	15. 12345678	36. Personal exemption adjustment	36. 12345678
16. Subtract Line 15 from Line 14	16. 12345678	37. Interest income from other states	37. 12345678
17. Consumer Use Tax	17. 12345678	38. Adjustment for bonus depreciation (See instructions)	38. 12345678
18. Add Lines 16 and 17	18. 12345678	39. Adjustment for Section 179 expense deduction (See instructions)	39. 12345678
North Carolina Income Tax Withheld		40. Other federal taxable income additions	40. 12345678
19a. Your Income Tax Withheld	19a. 12345678	41. Total additions	41. 12345678
19b. Spouse's Income Tax Withheld	19b. 12345678	Deductions from Federal Taxable Income	
Other Tax Payments		42. State or local income tax refund	42. 12345678
20a. 2011 Estimated Tax	20a. 12345678	43. Interest income from obligations of US or US' possessions	43. 12345678
20b. Paid with Extension	20b. 12345678	44. Social Security and Railroad Retirement Benefits	44. 12345678
20c. Partnership	20c. 12345678	45. Bailey settlement retirement benefits	45. 12345678
20d. S Corporation	20d. 12345678	46. Other retirement benefits	46. 12345678
21. North Carolina Earned Income Tax Credit	21. 123	47. Severance wages	47. 12345678
22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance	22. 12345678	48. Adjustment for bonus depreciation added back in 2008, 2009 and 2010	
23. Add Lines 19a through 22	23. 12345678	48a. 2008	48a. 12345678
24a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result	24a. 12345678	48b. 2009	48b. 12345678
24b. Penalties	24b. 12345678	48c. 2010	48c. 12345678
24c. Interest	24c. 12345678	48d. Add Lines 48a, 48b and 48c and enter on 48d	48d. 12345678
EU Exception to underpayment of estimated tax	EU F	49. Adjustment for section 179 expense deduction added back in 2010	49. 12345678
24d. Interest on the underpayment of estimated income tax	24d. 12345678	50. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See instructions)	50. 12345678
25. Pay this Amount	25. 12345678	51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006	51. 12345678
26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result	26. 12345678	52. Other federal taxable income deductions	52. 12345678
Amount of Refund to Apply to:		53. Total deductions	53. 12345678
27. Amount of Line 26 to be applied to 2012 Estimated Income Tax	27. 12345678	Part-Year Residents and Nonresidents	
28. N.C. Nongame and Endangered Wildlife Fund	28. 12345678	54. All income while a part-year NC resident and NC source income while a nonresident	54. -12345678
29. Add Lines 27 and 28	29. 12345678	55. Total income from all sources	55. -12345678
30. Amount to be Refunded	30. 12345678	56. Divide Line 54 by Line 55	56. 1.3456
Additions to Federal Taxable Income		N.C. Residency Dates for Part-Year Residents	
31. Itemized deductions or standard deduction from your federal return	31. 12345678	Beginning	Ending
		Taxpayer: 12 45 78	12 45 78
		Spouse: 12 45 78	12 45 78