

## CD- 405 - C Corporation Tax Return (Edition Date: 10-25-06)

### Requirements:

#### Special Requirements

If Federal Schedule M-3 is required for federal purposes, print Federal Schedule M-3 for the NC return and place an "X" in the "Fed Schedule M-3 attached" box on this form (Print Line Number 21, Field Description, M3).

#### Barcode

The barcode number on the first page must read 63001xx008. Replace (xx) with your two-digit Software Developer Identification Number.

Placement on first page: Align between Row 28, Column 7 - 11 and Row 44, Column 7 - 11. The start character in the barcode will begin on Row 28. The barcode will end on Row 44. Print the number either stacked or vertically to the left of the barcode.

#### Line Geometry

All horizontal lines must be reproduced at the position designated on the form layout.

#### Special Symbols

The symbols located in the bottom left-hand and right-hand corners must be reproduced.

#### Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Other Year Starting	36	8	43	Numeric; No Punctuation Starting Date. Ex. 03 31 06
7	Other Year Ending	56	8	63	Numeric; No Punctuation Ending Date. Ex. 03 31 06
7	Short Period?	77	1	77	Alpha; Y or N Y: Yes N: No
16	Legal Name	7	4	10	Alpha First four characters of legal name
16	Address	14	4	17	Alphanumeric First four characters of address
16	Zip Code	21	5	25	Numeric; Print 5-digit zip
16	FEIN	29	9	37	Numeric; No dashes Print number consecutively

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
16	SOS ID Number	41	7	47	Numeric
16	NAICS Code	51	6	56	Numeric
16	M3 is Attached	64	2	65	M3
16	M3 is Attached	70	1	70	Alpha; Y or N Y: Yes N: No
16	Initial Filer	74	2	75	IF
16	Initial Filer	80	1	80	Alpha; Y or N Y: Yes N: No
18	Paid Preparer ID	7	2	8	PP
18	Paid Preparer ID	12	9	20	Alphanumeric Enter SSN, FEIN or PTIN
18	Amended Return	24	2	25	AR
18	Amended Return	30	1	30	Alpha; Y or N Y: Yes N: No
18	CD-479 is Attached	34	3	36	479
18	CD-479 is Attached	40	1	40	Alpha; Y or N Y: Yes N: No
18	REIT	44	2	45	RE
18	REIT	50	1	50	Alpha; Y or N Y: Yes N: No
18	Foreign Corporation	54	2	55	FC
18	Foreign Corporation	60	1	60	Alpha; Y or N Y: Yes N: No
18	Escheatable Property	64	2	65	EP
18	Escheatable Property	70	1	70	Alpha; Y or N Y: Yes N: No
18	Filer Return	74	2	75	FR
18	Final Return	80	1	80	Alpha; Y or N Y: Yes N: No
20	Taxpayer Number	7	2	8	TN
20	Taxpayer Number	11	10	20	Numeric

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
20	NC-478 is Attached	24	3	26	478
20	NC-478 is Attached	30	1	30	Alpha; Y or N Y: Yes N: No
20	LLC	34	3	36	LLC
20	LLC	40	1	40	Alpha; Y or N Y: Yes N: No
20	Non-profit	44	2	45	NP
20	Non-profit	50	1	50	Alpha; Y or N Y: Yes N: No
20	Parent?	54	3	56	PAR
20	Parent?	60	1	60	Alpha; Y or N Y: Yes N: No
20	Subsidiary?	64	3	66	SUB
20	Subsidiary?	70	1	70	Alpha; Y or N Y: Yes N: No
20	Affiliate?	74	3	76	AFF
20	Affiliate?	80	1	80	Alpha; Y or N Y: Yes N: No
22	Legal Name	7	54	60	Alphanumeric
24	Address	7	35	41	Alphanumeric
24	City	45	20	64	Alpha
24	State	67	2	68	Alpha
24	Zip Code	71	5	75	Numeric; Print 5-digit zip
26	Gross Receipts	14	2	15	GR
26	Gross Receipts	18	12	29	Numeric
26	Line 8	33	2	34	08
26	Line 8	38	9	46	Numeric
26	Line 19	50	2	51	19
26	Line 19	53	11	63	Numeric; "-"
26	Line 31C	67	3	69	31C

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
26	Line 31C	72	9	80	Numeric
28	Total Assets	14	2	15	TA
28	Total Assets	18	12	29	Numeric
28	Line 9	33	2	34	09
28	Line 9	38	9	46	Numeric
28	Line 20	50	2	51	20
28	Line 20	53	11	63	Numeric; "-"
28	Line 31D	67	3	69	31D
28	Line 31D	72	9	80	Numeric
30	Line 1	16	2	17	01
30	Line 1	20	10	29	Numeric
30	Line 10	33	2	34	10
30	Line 10	36	11	46	Numeric; "-"
30	Line 21	50	2	51	21
30	Line 21	54	10	63	Numeric
30	Line 33	67	2	68	33
30	Line 33	72	9	80	Numeric
32	Holding Co. Exception	16	3	18	HCE
32	Holding Co. Exception	29	1	29	Alpha; Y or N Y: Yes N: No
32	Line 11	33	2	34	11
32	Line 11	36	11	46	Numeric; "-"
32	Line 22	50	2	51	22
32	Line 22	54	10	63	Numeric
32	Line 34	67	2	68	34
32	Line 34	72	9	80	Numeric
34	Line 2	16	2	17	02
34	Line 2	20	10	29	Numeric
34	Line 13	33	2	34	13

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
34	Line 13	37	10	46	Numeric
34	Line 24	50	2	51	24
34	Line 24	54	10	63	Numeric
34	Line 38	67	2	68	38
34	Line 38	75	6	80	Numeric
36	Line 3	16	2	17	03
36	Line 3	20	10	29	Numeric
36	Line 15	33	2	34	15
36	Line 15	36	11	46	Numeric; "--"
36	Line 27	50	2	51	27
36	Line 27	55	9	63	Numeric
36	Exception	67	2	68	EU
36	Exception	80	1	80	Alpha; A, S or blank A: Annualized Income S: Short Period
38	Line 5	16	2	17	05
38	Line 5	21	9	29	Numeric
38	Line 16	33	2	34	16
38	Line 16	36	11	46	Numeric; "--"
38	Line 29	50	2	51	29
38	Line 29	62	2	63	Numeric
38	Line 42	67	2	68	42
38	Line 42	72	9	80	Numeric
40	Line 6	16	2	17	06
40	Line 6	21	9	29	Numeric
40	Line 17	33	2	34	17
40	Line 17	39	8	46	Numeric and Decimal Ex. 000.0000
40	Line 31A	50	3	52	31A
40	Line 31A	55	9	63	Numeric
40	Line 43	67	2	68	43

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
40	Line 43	72	9	80	Numeric
42	Line 7	16	2	17	07
42	Line 7	21	9	29	Numeric
42	Line 18	33	2	34	18
42	Line 18	36	11	46	Numeric; "-"
42	Line 31B	50	3	52	31B
42	Line 31B	55	9	63	Numeric
42	Line 44	67	2	68	44
42	Line 44	72	9	80	Numeric
55	Line 44	38	9	46	Numeric
55	Line 40	66	9	74	Numeric