

## CD- 405 - C Corporation Tax Return (Edition Date: November 2008)

**NOTE: The fiscal year beginning date must have "08" hard coded for the tax year. This part of the fiscal year should be hard coded to disallow other tax years from being entered on the form.**

### 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 16, Field Description, M3).

#### Barcode

The barcode number on the first page must read 63001xx010. Replace (xx) with your two-digit Software Developer Identification Number.

Placement on first page: Align between Row 26, Column 6 - 10 and Row 41, Column 6 - 10. The start character in the barcode will begin on Row 26. The barcode will end on Row 41. Print the number either stacked or vertically to the right of the barcode.

#### Line Geometry

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

#### Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Other Year Beginning	36	8	43	Numeric; No Punctuation Starting Date. Ex. 03 01 08 <b>08 must be hard coded</b>
7	And Ending	56	8	63	Numeric; No Punctuation Ending Date. Ex. 02 28 09
16	Legal Name	7	4	10	Alphanumeric 1 <sup>st</sup> four characters of legal name
16	Address	14	4	17	Alphanumeric 1 <sup>st</sup> four characters of address

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
16	Zip Code	21	5	25	Numeric; 5-digit zip code
16	FEIN	29	9	37	Numeric; No dashes Print number consecutively
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	Escheatable Property	74	2	75	EP
16	Escheatable Property	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	Initial Filer	24	2	25	IF
18	Initial Filer	30	1	30	Alpha; Y or N Y: Yes N: No
18	Final Return	34	2	35	FR
18	Final Return	40	1	40	Alpha; Y or N Y: Yes N: No
18	Nonprofit	44	2	45	NP
18	Nonprofit	50	1	50	Alpha; Y or N Y: Yes N: No
18	478	54	3	56	478
18	478	60	1	60	Alpha; Y or N Y: Yes N: No
18	479	64	3	66	479
18	479	70	1	70	Alpha; Y or N Y: Yes N: No
18	LLC	74	3	76	LLC

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
18	LLC	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
20	REIT	24	2	25	RE
20	REIT	30	1	30	Alpha; Y or N Y: Yes N: No
20	Foreign Corporation	34	2	35	FC
20	Foreign Corporation	40	1	40	Alpha; Y or N Y: Yes N: No
20	Amended Return	44	2	45	AR
20	Amended Return	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	70	76	Alphanumeric
24	Address	13	35	47	Alphanumeric
24	City	50	20	69	Alpha
24	State	72	2	73	Alpha
24	Zip Code	76	5	80	Numeric; 5-digit zip code
26	Gross Receipts	14	2	15	GR
26	Gross Receipts	18	12	29	Numeric

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
26	Line 08	33	2	34	08
26	Line 08	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
26	Line 31C	72	9	80	Numeric
28	Total Assets	14	2	15	TA
28	Total Assets	18	12	29	Numeric
28	Line 09	33	2	34	09
28	Line 09	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 01	16	2	17	01
30	Line 01	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

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
32	Line 34	67	2	68	34
32	Line 34	72	9	80	Numeric
34	Line 02	16	2	17	02
34	Line 02	20	10	29	Numeric
34	Line 13	33	2	34	13
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 03	16	2	17	03
36	Line 03	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 05	16	2	17	05
38	Line 05	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 06	16	2	17	06

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
40	Line 06	21	9	29	Numeric
40	Line 17	33	2	34	17
40	Line 17	40	7	46	Numeric <b><u>No Decimal</u></b> Ex. 0000000
40	Line 31A	50	3	52	31A
40	Line 31A	55	9	63	Numeric
40	Line 43	67	2	68	43
40	Line 43	72	9	80	Numeric
42	Line 07	16	2	17	07
42	Line 07	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