

## CD- 405 - C Corporation Tax Return

**NOTE:** The fiscal year beginning date must have “11” hard coded for the tax year. This part of the fiscal year should be hard coded to prohibit other tax years from being entered on the form.

### **Changes for the Year:**

Tax Year reference was updated throughout the form to the current year. Line geometry and the Barcode was updated to reflect the current year changes. In the scan band, the Preparer’s FEIN, SSN, PTIN has been changed to PFSP and the selection will be: F for FEIN, S for SSN, and P for PTIN. An extra digit has been added in the scan band for Bonus Depreciation, which is now 8 characters.

Page 2 Schedule B, the payments and credits line, along with the surtax line was removed. This made all line reference numbers change. The IRS information was added to Schedule G, line 1a, “Merchant card and third party payments”, which is a new line. The line references changed from 1c to 1d along with some verbiage change to 1d. Page 3, Schedule H has 2 new lines. Line( g) for Bonus Depreciation and line( i) , “Other (Attach schedule)”.

### **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 63001xx013. Replace (xx) with your two-digit Software Developer Identification Number.

Placement on first page: Align between Row 37, Column 6 - 10 and Row 52, Column 6 - 10. The start character in the barcode will begin on Row 37. The barcode will end on Row 52. 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	35	8	42	Numeric; No Punctuation Starting Date. Ex. 03 01 11 <b>11 must be hard coded</b>
7	And Ending	53	8	60	Numeric; No Punctuation Ending Date. Ex. 02 29 12
16	Legal Name	7	4	10	Alphanumeric 1 <sup>st</sup> four characters of legal name
16	Address	13	4	16	Alphanumeric 1 <sup>st</sup> four characters of address
16	Zip Code	19	5	23	Numeric; 5-digit zip code
16	FEIN	26	9	34	Numeric; No dashes Print number consecutively
16	SOS ID Number	37	7	43	Numeric
16	NAICS Code	46	6	51	Numeric
16	M3 is Attached	54	2	55	M3
16	M3 is Attached	58	1	58	Alpha; Y or N Y: Yes N: No
16	Combined Return	61	2	62	CR
16	Combined Return	65	1	65	Alpha; Y or N Y: Yes N: No
16	Initial Filer	68	2	69	IF
16	Initial Filer	72	1	72	Alpha; Y or N Y: Yes N: No
16	Final Return	75	2	76	FR
16	Final Return	79	1	79	Alpha; Y or N Y: Yes N: No
18	Paid Preparer ID	7	2	8	PP
18	Paid Preparer ID	11	9	19	Alphanumeric Enter SSN, FEIN, PTIN or Blank
18	PFSP	24	4	27	PFSP
18	PFSP	30	1	30	Alpha; F: FEIN, S: SSN or P: PTIN

18	Amended Return	54	2	55	AR
18	Amended Return	58	1	58	Alpha; Y or N Y: Yes N: No
18	478	61	3	63	478
18	478	66	1	66	Alpha; Y or N Y: Yes N: No
18	479	69	3	71	479
18	479	74	1	74	Alpha; Y or N Y: Yes N: No
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20	Taxpayer Number	7	2	8	TN
20	Taxpayer Number	11	10	20	Numeric
20	Parent	24	3	26	PAR
20	Parent	30	1	30	Alpha; Y or N Y: Yes N: No
20	Subsidiary	33	3	35	SUB
20	Subsidiary	39	1	39	Alpha; Y or N Y: Yes N: No
20	Affiliate	42	3	44	AFF
20	Affiliate	47	1	47	Alpha; Y or N Y: Yes N: No
20	Nonprofit/Tax Exempt	54	5	58	NP/TE
20	Nonprofit/Tax Exempt	61	1	61	Alpha; Y or N Y: Yes N: No
20	REIT	64	2	65	RE
20	REIT	68	1	68	Alpha; Y or N Y: Yes N: No
20	Foreign Corporation	71	2	72	FC
20	Foreign Corporation	75	1	75	Alpha; Y or N Y: Yes N: No

22	Legal Name	7	70	76	Alphanumeric
24	Address	7	35	41	Alphanumeric
24	City	44	20	63	Alpha
24	State	66	2	67	Alpha
24	Zip Code	70	5	74	Numeric; 5-digit zip code
26	Bonus Depreciation	13	2	14	BD
26	Bonus Depreciation	22	8	29	Numeric
26	Line 07	33	2	34	07
26	Line 07	38	9	46	Numeric
26	Line 19	50	2	51	19
26	Line 19	53	11	63	Numeric;"-"
26	Line 29E	67	3	69	29E
26	Line 29E	72	9	80	Numeric
28	179	13	3	15	179
28	179	22	8	29	Numeric
28	Line 08	33	2	34	08
28	Line 08	38	9	46	Numeric
28	Line 20	50	2	51	20
28	Line 20	53	11	63	Numeric;"-"
28	Line 31	67	2	68	31
28	Line 31	72	9	80	Numeric
30	Gross Receipts	13	2	14	GR
30	Gross Receipts	17	13	29	Numeric
30	Line 09	33	2	34	09
30	Line 09	38	9	46	Numeric
30	Line 21	50	2	51	21
30	Line 21	54	10	63	Numeric
30	Line 32	67	2	68	32
30	Line 32	72	9	80	Numeric

32	Total Assets	13	2	14	TA
32	Total Assets	17	13	29	Alpha; Y or N Y: Yes N: No
32	Line 10	33	2	34	10
32	Line 10	36	11	46	Numeric; "-"
32	Line 22	50	2	51	22
32	Line 22	54	10	63	Numeric
32	Line 36	67	2	68	36
32	Line 36	75	6	80	Numeric
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34	Line 01	16	2	17	01
34	Line 01	20	10	29	Numeric
34	Line 11	33	2	34	11
34	Line 11	36	11	46	Numeric; "-"
34	Line 24	50	2	51	24
34	Line 24	54	10	63	Numeric
34	Exception	67	2	68	EU
34	Exception	80	1	80	Alpha; A, S or blank A: Annualized Income S: Short Period
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36	Holding Co. Exception	16	3	18	HCE
36	Holding Co. Exception	29	1	29	Alpha; Y or N Y: Yes N: No
36	Line 13	33	2	34	13
36	Line 13	37	10	46	Numeric
36	Line 27	50	2	51	27
36	Line 27	62	2	63	Numeric
36	Line 37A	67	3	69	37A
36	Line 37A	72	9	80	Numeric
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38	Line 02	16	2	17	02
38	Line 02	20	10	29	Numeric
38	Line 15	33	2	34	15
38	Line 15	36	11	46	Numeric; "-"

38	Line 29A	50	3	52	29A
38	Line 29A	55	9	63	Numeric
38	Line 37B	67	3	69	37B
38	Line 37B	72	9	80	Numeric
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40	Line 03	16	2	17	03
40	Line 03	20	10	29	Numeric
40	Line 16	33	2	34	16
40	Line 16	36	11	46	Numeric; "-"
40	Line 29B	50	3	52	29B
40	Line 29B	55	9	63	Numeric
40	Line 40	67	2	68	40
40	Line 40	72	9	80	Numeric
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42	Line 05	16	2	17	05
42	Line 05	21	9	29	Numeric
42	Line 17	33	2	34	17
42	Line 17	40	7	46	Numeric <b><u>No Decimal</u></b> Ex. 0000000
42	Line 29C	50	3	52	29C
42	Line 29C	55	9	63	Numeric
42	Line 41	67	2	68	41
42	Line 41	72	9	80	Numeric
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44	Line 06	16	2	17	06
44	Line 06	21	9	29	Numeric
44	Line 18	33	2	34	18
44	Line 18	36	11	46	Numeric; "-"
44	Line 29D	50	3	52	29D
44	Line 29D	55	9	63	Numeric
44	Line 42	67	2	68	42
44	Line 42	72	9	80	Numeric
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56	Refund Due	38	8	46	Numeric
56	Payment Due	66	9	74	Numeric