

FORM

D-400

NORTH CAROLINA
INDIVIDUAL INCOME TAX RETURN
(resident or nonresident)

1992

For the year January 1-December 31, 1992, or other tax year beginning / / 92, ending / / 93

USE THE PRE-ADDRESSED LABEL OTHERWISE PLEASE PRINT OR TYPE. YOUR FIRST NAME AND INITIAL (if joint return, also give spouse's name and initial) LAST NAME Your Social Security Number PRESENT HOME ADDRESS (Number and street, including apartment number, or rural route) Spouse's Social Security Number CITY, TOWN OR POST OFFICE, STATE AND ZIP CODE COUNTY OF RESIDENCE OFFICE USE

N.C. POLITICAL PARTIES FINANCING FUND Do you want \$1 to go to this fund? If a joint return, does your spouse want \$1 to go to this fund? YES NO YES NO NOTE: Checking "YES" will not increase your tax or reduce your refund.

Were you a resident of N.C. for the entire year 1992? Husb., Sep., or Sing. Yes No Wife Yes No If not, complete lines 45 through 49.

Your employer and address Spouse's employer and address

CHECK THE SAME FILING STATUS YOU CHECKED ON YOUR FEDERAL RETURN (Form 1040EZ filers check SINGLE). IF YOUR SPOUSE WAS A NONRESIDENT AND HAD NO NORTH CAROLINA TAXABLE INCOME IN 1992, SEE THE LINE-BY-LINE INSTRUCTIONS FOR LINES 1 THROUGH 5. (IF YOU DO NOT INDICATE YOUR FILING STATUS BY CHECKING ONE OF THE BOXES, PROCESSING OF YOUR RETURN MAY BE DELAYED.)

FILING STATUS:

- 1 SINGLE
2 MARRIED FILING JOINTLY (Enter both names and social security numbers in the name and address block above.)
3 MARRIED FILING SEPARATELY (Enter spouse's full name and social security no.) Name: SS#:
4 HEAD OF HOUSEHOLD SS#:
5 QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD (Year spouse died:) OFFICE USE

Enter the NUMBER OF EXEMPTIONS claimed on your federal tax return (from line 6e, Form 1040 or Form 1040A)

ATTACH PAYMENT HERE

ATTACH WAGE AND TAX STATEMENT HERE

Table with 25 rows and 3 columns. Rows include: 6 TAXABLE INCOME FROM YOUR FEDERAL INCOME TAX RETURN; 7 ADDITIONS TO TAXABLE INCOME; 8 ADD lines 6 and 7 and enter the total here; 9 DEDUCTIONS FROM TAXABLE INCOME; 10 SUBTRACT line 9 from line 8 and enter the result here; 11 STATE INCOME TAX AND STANDARD DEDUCTION/PERSONAL EXEMPTION ADJUSTMENTS; 12 ADD lines 10 and 11 and enter the total here; 13 NORTH CAROLINA TAXABLE INCOME; 14 NORTH CAROLINA INCOME TAX; 15 NORTH CAROLINA INCOME TAX WITHHELD; 16 OTHER TAX PAYMENTS; 17 TAX CREDITS; 18 ADD lines 15a through 17 and enter the total here; 19 If line 14 is more than line 18, subtract and enter the result - PAY THIS AMOUNT, including any penalty and interest; 20 If line 14 is less than line 18, subtract and enter the OVERPAYMENT; 21 Amount of line 20 to be applied to 1993 ESTIMATED INCOME TAX; 22 Contribution to the NC NONGAME AND ENDANGERED WILDLIFE FUND; 23 Contribution to the NORTH CAROLINA CANDIDATES FINANCING FUND; 24 ADD lines 21, 22 and 23 and enter the total here; 25 SUBTRACT line 24 from line 20 and enter the AMOUNT TO BE REFUNDED.

ADDITIONS TO FEDERAL TAXABLE INCOME FOR AMOUNTS NOT INCLUDED IN FEDERAL GROSS INCOME

(See the line by line instructions beginning on page 7 of the Instructions for Filing)

26 Interest income from obligations of states other than North Carolina	26		
27 Lump-sum distributions from a pension or profit-sharing plan	27		
28 Other additions to federal taxable income (attach explanation and/or schedule)	28		
29 Total additions - add lines 26 through 28 and enter the total here and on line 7, page 1 of this form	29		

DEDUCTIONS FROM FEDERAL TAXABLE INCOME FOR AMOUNTS INCLUDED IN FEDERAL GROSS INCOME

(See the line by line instructions beginning on page 8 of the Instructions for Filing)

30 State or local income tax refund if included on line 10 of Federal Form 1040	30		
31 Interest income from U. S. obligations or its possessions and from obligations of the State of North Carolina	31		
32 Social Security and Railroad Retirement Benefits	32		
33a Federal, state, or local government retirement benefits exclusion (Not to exceed \$4,000 for each taxpayer who received government retirement benefits)	33a		
b Private retirement benefits exclusion (not to exceed \$2,000 for each taxpayer who received private retirement benefits)	b		
c Add lines 33a and 33b and enter the total here	c		
34 Enter the amount from line 33c or \$4,000 for each taxpayer, whichever is less	34		
35 Federal mortgage interest tax credit and other federal tax credits for which deductions were reduced (See line by line instructions for line 35)	35		
36 Other deductions from federal taxable income (attach explanation and/or schedule)	36		
37 Total deductions - add lines 30, 31, 32, 34, 35, and 36 and enter the total here and on line 9, page 1 of this form	37		

IMPORTANT: Complete lines 33a through 34 **ONLY** if you received retirement income. (See the line by line instructions for lines 33a through 34.)

STATE INCOME TAX AND STANDARD DEDUCTION/PERSONAL EXEMPTION ADJUSTMENTS

(See the line by line instructions beginning on page 9 of the Instructions for Filing)

38 Enter the itemized deductions or the standard deduction from your federal return, line 34 of Form 1040; line 19 of Form 1040A; (1040EZ filers, enter \$3,600 or the amount from line 4, 1040EZ, whichever is less).	38		
39 Enter your standard deduction from the applicable Standard Deduction Table beginning on page 9 of the instructions.	39		
40 Subtract line 39 from line 38 and enter the result here (but not less than zero.)	40		
IMPORTANT: If you claimed the standard deduction on your federal return, skip line 41 and enter on line 42 the amount entered on line 40.			
41 If you itemized your deductions on your federal return, Form 1040, enter the state and local income tax from line 5 of Federal Schedule A. IMPORTANT: If you were required to complete the Itemized Deductions Worksheet on page A-5 of the instructions for Federal Form 1040, see the line by line instructions for line 41 of Form D-400	41		
42 Compare the amount on line 40 with the amount on line 41. Enter whichever is less here	42		
43 Multiply the number of exemptions claimed on line 6e of your federal return, Form 1040 or Form 1040A, by \$300 and enter the result here. (1040EZ filers enter zero if you checked "Yes" on line 4 of 1040EZ. If you checked "No" enter \$300.) IMPORTANT: If you were required to complete the Deduction For Exemptions Worksheet on page 23 of the instructions for Federal Form 1040, see the line by line instructions for line 43 of Form D-400	43		
44 Add lines 42 and 43. Enter here and on line 11, page 1, of this form.	44		

COMPUTATION OF NORTH CAROLINA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS

(See the line by line instructions beginning on page 10 of the Instructions for Filing)

45 Total income while a RESIDENT of North Carolina	45		
46 Total income from North Carolina sources while you were a NONRESIDENT of North Carolina	46		
47 Add lines 45 and 46 and enter the total	47		
48 Total income from all sources--from Form 1040, line 23; 1040A, line 14; 1040EZ, line 3 (If you entered additions or deductions on lines 7 or 9 of page 1 of this form, see the instructions on page 10)	48		
49 Divide line 47 by line 48 and enter the result as a decimal amount here and on line 13a, page 1 of this form (Round to two decimal places - Example: .638 rounds to .64)	49		

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this return, including any accompanying schedules and statements, is true and complete.

If prepared by a person other than taxpayer, his affirmation is based on all information of which he has any knowledge.

Sign here Your signature _____ Date _____

Spouse's signature (if filing joint return, both must sign) _____ Date _____

(Paid preparer's signature) _____ Date _____

IF REFUND mail to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, N.C. 27634-0001

IF YOU OWE TAX mail with payment to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, N.C. 27640-0640