

FORM

D-400

NORTH CAROLINA INDIVIDUAL INCOME TAX RETURN (resident or nonresident)

1993

For the year January 1-December 31, 1993, or other tax year beginning / / 93, ending / / 94

Form section for personal information including name, address, and social security numbers.

Section for N.C. Political Parties Financing Fund with YES/NO options and a note.

Were you a resident of N.C. for the entire year 1993? Husband, Sep., or Sing. Yes No Wife Yes No If not, complete lines 44 through 48.

Your employer and address Spouse's employer and address

CHECK THE SAME FILING STATUS YOU CHECKED ON YOUR FEDERAL RETURN. IF YOUR SPOUSE WAS A NONRESIDENT AND HAD NO NORTH CAROLINA TAXABLE INCOME IN 1993, 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
3 MARRIED FILING SEPARATELY
4 HEAD OF HOUSEHOLD
5 QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD

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

Main table with 25 rows for tax calculations, including taxable income, deductions, and tax payments.

ADDITIONS TO FEDERAL TAXABLE INCOME FOR AMOUNTS NOT INCLUDED IN FEDERAL TAXABLE 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 TAXABLE 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		
33	Other retirement benefits (Enter the amount on line 4 from the Retirement Benefits Deduction Worksheet on page 8 of the instructions.)	33		
34	Federal mortgage interest tax credit and other federal tax credits for which deductions were reduced (See line by line instructions for line 34)	34		
35	Other deductions from federal taxable income (attach explanation and/or schedule)	35		
36	Total deductions - add lines 30 through 35 and enter the total here and on line 9, page 1 of this form	36		

STATE INCOME TAX AND STANDARD DEDUCTION/PERSONAL EXEMPTION ADJUSTMENTS

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

37	Enter the itemized deductions or the standard deduction from your federal return, line 34 of Form 1040; line 19 of Form 1040A; (1040EZ SINGLE filers, enter \$3700 or the amount from line 5 of Form 1040EZ, whichever is less. 1040EZ MARRIED FILING JOINTLY filers, enter \$6200 or the amount from line 5 of Form 1040EZ, whichever is less.)	37		
38	Enter your standard deduction from the applicable Standard Deduction Table beginning on page 9 of the instructions.	38		
39	Subtract line 38 from line 37 and enter the result here (but not less than zero.)	39		
IMPORTANT: If you claimed the standard deduction on your federal return, skip line 40 and enter on line 41 the amount entered on line 39.				
40	If you itemized your deductions on your federal return, Form 1040, enter the state and local income taxes from line 5 and any foreign income taxes included on line 7 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 40 of Form D-400	40		
41	Compare the amount on line 39 with the amount on line 40. Enter whichever is less here	41		
42	Multiply the number of exemptions claimed on line 6e of your federal return, Form 1040 or Form 1040A, by \$350 and enter the result here. (1040EZ SINGLE filers enter zero if you checked "Yes" on line 5 of 1040EZ; enter \$350 if you checked "No". 1040EZ MARRIED FILING JOINTLY filers who checked "Yes", enter zero if both spouses can be claimed as dependents; enter \$350 if only one spouse can be claimed as a dependent. 1040EZ MARRIED FILING JOINTLY filers who checked "No", enter \$700.) IMPORTANT: If you were required to complete the Deduction For Exemptions Worksheet on page 25 of the instructions for Federal Form 1040, see the line by line instructions for line 42 of Form D-400	42		
43	Add lines 41 and 42. Enter here and on line 11, page 1, of this form	43		


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)


44	Total income while a RESIDENT of North Carolina	44		
45	Total income from North Carolina sources while you were a NONRESIDENT of North Carolina	45		
46	Add lines 44 and 45 and enter the total	46		
47	Total income from all sources--from Form 1040, line 23; 1040A, line 14; 1040EZ, line 4 (If you entered additions or deductions on lines 7 or 9 of page 1 of this form, see the instructions on page 10)	47		
48	Divide line 46 by line 47 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)	48		

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 _____