

# 1997

## NORTH CAROLINA

### INDIVIDUAL INCOME TAX RETURN

(resident or nonresident)

For the year January 1 – December 31, 1997, or other tax year beginning / / 97, ending / / 98

PLEASE PRINT OR TYPE.	Your first name and initial	Last name	Your Social Security Number
	If a joint return, spouse's first name and initial	Last name	Spouse's Social Security Number
	Present home address (number and street, including apartment number, or rural route)		Office Use Only
	City, town or post office, state and zip code		
		County	

**Important:** Check this box if the name(s), address, and/or filing status on this return have changed from last year's return.

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

Were you a resident of N.C. for the entire year 1997? Yes  No  Was your spouse a resident for the entire year? Yes  No  If not, complete lines 42 through 46.

**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 1997, SEE THE 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**
- 5  **QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD** (Year spouse died \_\_\_\_\_ )

Enter the **NUMBER OF EXEMPTIONS** claimed on your federal tax return . . . . .  OFFICE USE

<b>6</b>	TAXABLE INCOME FROM YOUR FEDERAL INCOME TAX RETURN--Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 6; or TeleFile Tax Record, Line J (If zero, see line instructions) . . . . .	6		00
<b>7</b>	You must complete the <b>ADDITIONS TO FEDERAL TAXABLE INCOME</b> section on lines 25 through 34 on page 2 of this form and enter the amount from line 34 (See instructions on page 7) . . . . .	7		00
<b>8</b>	ADD lines 6 and 7 and enter the total here . . . . .	8		00
<b>9</b>	DEDUCTIONS FROM FEDERAL TAXABLE INCOME--Complete lines 35 through 41 on page 2 of this form and enter the amount from line 41 (See instructions on page 9) . . . . .	9		00
<b>10</b>	SUBTRACT line 9 from line 8 and enter the result here . . . . .	10		00
<b>11</b>	NORTH CAROLINA TAXABLE INCOME-- (Full-year residents--enter the amount from line 10 on line 11b. Part-year residents and nonresidents--complete lines 42 through 46 on page 2 of this form. Enter the decimal amount from line 46 on line 11a . . . . . 11a <input type="text"/> . Multiply the amount on line 10 by the decimal amount on line 11a and enter the result here) . . . . . 11b	11		00
<b>12</b>	NORTH CAROLINA INCOME TAX--If the amount on line 11b is less than \$50,000, use the <b>TAX TABLE</b> beginning on page 13 of the instructions to determine your tax. If the amount on line 11b is \$50,000 or more, use the <b>Tax Rate Schedule</b> on page 19 to figure your tax . . . . . 12	12		00
<b>13</b>	NORTH CAROLINA INCOME TAX WITHHELD: a Your tax withheld . . . . . 13a	13a		00
	(Attach State copy of each wage and tax statement) b Spouse's tax withheld . . . . . 13b	13b		00
<b>14</b>	OTHER TAX PAYMENTS: (Enter applicable amounts and enter total on line 14e)			
	a 1997 Estimated tax <input type="text"/> 00 b Paid with extension <input type="text"/> 00			
	c Partnership . . . . . <input type="text"/> 00 d S corporation . . . . . <input type="text"/> 00 14e	14e		00
<b>15</b>	TAX CREDITS--Enter the amount from Part V, line 35 of Form D-400TC and attach the form to this return . . . . . 15	15		00
<b>16</b>	ADD lines 13a, 13b, 14e and 15 and enter the total here . . . . . 16	16		00
<b>17</b>	a If line 12 is more than line 16, subtract and enter the result . . . . . 17a	17a		00
	b Underpayment of estimated income tax penalty (see instructions) <input type="text"/> (Exceptions to the penalty) . . . . . 17b	17b		00
	c Other penalties and interest (see instructions) . . . . . 17c	17c		00
<b>18</b>	ADD lines 17a, 17b, and 17c and enter the total - <b>PAY THIS AMOUNT.</b> . . . . . 18	18		00
<b>19</b>	If line 12 is less than line 16, subtract and enter the <b>OVERPAYMENT.</b> . . . . . 19	19		00
<b>20</b>	Amount of line 19 to be applied to <b>1998 ESTIMATED INCOME TAX</b> . . . . . 20	20		00
<b>21</b>	Contribution to the <b>NC NONGAME AND ENDANGERED WILDLIFE FUND</b> (See page 6) . . . . . 21	21		00
<b>22</b>	Contribution to the <b>NORTH CAROLINA CANDIDATES FINANCING FUND</b> (See page 6) . . . . . 22	22		00
<b>23</b>	ADD lines 20, 21 and 22 and enter the total here . . . . . 23	23		00
<b>24</b>	SUBTRACT line 23 from line 19 and enter the <b>AMOUNT TO BE REFUNDED</b> . . . . . 24	24		00

ATTACH PAYMENT HERE

ATTACH WAGE AND TAX STATEMENT HERE

**ADDITIONS TO FEDERAL TAXABLE INCOME** (See the line instructions beginning on page 7)

<b>25</b> Enter the itemized deductions or the standard deduction from your federal return <input type="radio"/> Form 1040, line 35 <input type="radio"/> Form 1040A, line 19 <input type="radio"/> Form 1040EZ SINGLE filers – enter \$4,150 <b>OR</b> the amount from line 5 of Form 1040EZ, <b>whichever is less</b> <input type="radio"/> Form 1040EZ MARRIED FILING JOINTLY filers – enter \$6,900 <b>OR</b> the amount from line 5 of Form 1040EZ, <b>whichever is less</b> <input type="radio"/> TeleFile Tax Record filers – enter standard deduction from line I of TeleFile Tax Record. . . . ● 25			00
<b>26</b> Enter your standard deduction from the applicable chart or worksheet on page 7. . . . . ● 26			00
<b>27 Subtract</b> line 26 from line 25 and enter the result here (but not less than zero) . . . . . ● 27 <b>IMPORTANT: If you claimed the standard deduction on your federal return, skip line 28 and enter on line 29 the amount entered on line 27.</b>			00
<b>28</b> 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 8 of Federal Schedule A. <b>IMPORTANT: If you were required to complete the Itemized Deductions Worksheet on page A-5 of the instructions for Federal Form 1040, see page 8</b> . . . . . ● 28			00
<b>29 Compare</b> line 27 with line 28. Enter whichever is less. . . . . ● 29			00
<b>30</b> Personal exemption adjustment (complete the <b>Personal Exemption Adjustment Worksheet</b> on page 8 and enter the result) . . . . . ● 30			00
<b>31</b> Interest income from obligations of states other than North Carolina . . . . . ● 31			00
<b>32</b> Lump-sum distributions from a pension or profit sharing plan . . . . . ● 32			00
<b>33</b> Other additions to federal taxable income (attach explanation or schedule) . . . . . ● 33			00
<b>34 Total additions</b> --add lines 29 through 33. Enter the total here and on line 7, page 1 of this form . . . . . ● 34			00

**DEDUCTIONS FROM FEDERAL TAXABLE INCOME** (See the line instructions beginning on page 9)

<b>35</b> State or local income tax refund if included on line 10 of Federal Form 1040 . . . . . ● 35			00
<b>36</b> Interest income from U.S. obligations or its possessions and from obligations of the State of North Carolina . . . . . ● 36			00
<b>37</b> Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return . . . . . ● 37			00
<b>38</b> Other retirement benefits (Enter the amount on line 4 from the <b>Retirement Benefits Deduction Worksheet</b> on page 9 of the instructions) . . . . . ● 38			00
<b>39</b> Federal mortgage interest tax credit and other federal tax credits for which deductions were reduced . . . . . ● 39			00
<b>40</b> Other deductions from federal taxable income (attach explanation and/or schedule) . . . . . ● 40			00
<b>41 Total deductions</b> – add lines 35 through 40. Enter the total here and on line 9, page 1 of this form . . . . . ● 41			00

**COMPUTATION OF NORTH CAROLINA TAXABLE INCOME FOR PART-YEAR RESIDENTS AND NONRESIDENTS**  
 (See the line instructions beginning on page 10)

<b>42</b> Total income while a <b>RESIDENT</b> of North Carolina . . . . . ● 42			00
<b>43</b> Total income from <b>North Carolina sources</b> while you were a <b>NONRESIDENT</b> of North Carolina. . . . . ● 43			00
<b>44 Add</b> lines 42 and 43 and enter the total . . . . . ● 44			00
<b>45</b> Total income from all sources--from Form 1040, line 22; 1040A, line 14; 1040EZ, line 4; or TeleFile Tax Record, line H (If you enter additions or deductions on lines 7 or 9 of page 1 of this form, see the instructions on page 10) . . . . . ● 45			00
<b>46</b> Divide line 44 by line 45. Enter the result as a decimal amount here and on line 11a, page 1 of this form ( <b>Round to two decimal places -- Example: .638 rounds to .64</b> ) . . . . . ● 46			.

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, this affirmation is based on all information of which preparer has any knowledge.

<b>Sign here</b> ▶	<b>Your signature</b> _____	<b>Date</b> _____	<b>Paid preparer's signature</b> _____	<b>Date</b> _____
▶	<b>Spouse's signature</b> (if filing joint return, both must sign) _____	<b>Date</b> _____	<b>Paid preparer's social security or I.D. number</b> _____	
	<b>Daytime Telephone Number</b> (Optional) _____		<b>Preparer's Telephone Number</b> _____	