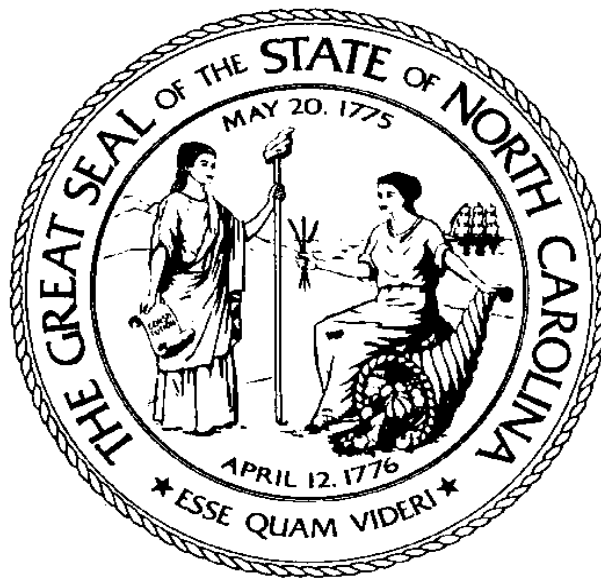


2011

Forms for North Carolina

Test



North Carolina Department of Revenue

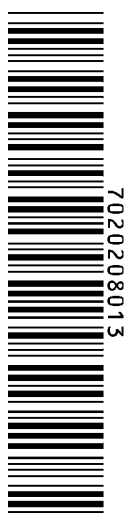
Important: Page numbers referenced on the attached forms are **not** for the Volunteer's Guide to Preparing North Carolina Income Tax Returns. The page numbers reference the North Carolina Individual Income Tax Instruction Booklet, Form D-401.

10 digit last name input boxes

9 digit social security number input boxes

Be sure to sign and date your return on Page 4.

<p>11. Enter amount from Line 10</p> <p>12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56</p> <p>13. North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12</p> <p>14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax.</p> <p>15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line)</p> <p>16. Subtract Line 15 from Line 14</p> <p>17. Consumer Use Tax (See instructions on Page 8)</p> <p>18. Add Lines 16 and 17</p> <p>19. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)</p> <p>20. Other Tax Payments</p> <p>a. 2011 Estimated Tax</p> <p>b. Paid with Extension</p> <p>c. Partnership <i>If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.</i></p> <p>d. S Corporation</p> <p>21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)</p> <p>22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6)</p> <p>23. Add Lines 19a through 22 and enter the total on Line 23</p> <p>24. a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result</p> <p>b. Penalties</p> <p>c. Interest</p> <p>d. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)</p> <p>25. Add Lines 24a, 24b, 24c, and 24d and enter the total - Pay This Amount <i>You can now pay online. Go to our website and click on Electronic Services for details.</i></p> <p>26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result</p> <p>27. Amount of Line 26 to be applied to 2012 Estimated Income Tax</p> <p>28. Contribution to the N.C. Nongame and Endangered Wildlife Fund</p> <p>29. Add Lines 27 and 28</p> <p>30. Subtract Line 29 from Line 26 and enter the Amount To Be Refunded <i>For a faster refund, file electronically. Go to our website and click on efile.</i></p>	<p><input type="radio"/> 11. [][] , [][] , [][] .00</p> <p>12. [][] . [][][][]</p> <p><input type="radio"/> 13. [][] , [][] , [][] .00</p> <p>14. [][] , [][] , [][] .00</p> <p>▶ 15. [][] , [][] , [][] .00</p> <p>16. [][] , [][] , [][] .00</p> <p>▶ 17. [][] , [][] , [][] .00</p> <p>18. [][] , [][] , [][] .00</p> <p>▶ 19a. [][] , [][] , [][] .00</p> <p>▶ 19b. [][] , [][] , [][] .00</p> <p>▶ 20a. [][] , [][] , [][] .00</p> <p>▶ 20b. [][] , [][] , [][] .00</p> <p>▶ 20c. [][] , [][] , [][] .00</p> <p>▶ 20d. [][] , [][] , [][] .00</p> <p>▶ 21. [][] .00</p> <p>▶ 22. [][] , [][] , [][] .00</p> <p>23. [][] , [][] , [][] .00</p> <p>▶ 24a. [][] , [][] , [][] .00</p> <p>▶ 24b. [][] , [][] , [][] .00</p> <p>▶ 24c. [][] , [][] , [][] .00</p> <p>▶ 24d. [][] , [][] , [][] .00</p> <p>25. \$ [][] , [][] , [][] .00</p> <p>26. [][] , [][] , [][] .00</p> <p>▶ 27. [][] , [][] , [][] .00</p> <p>▶ 28. [][] , [][] , [][] .00</p> <p>29. [][] , [][] , [][] .00</p> <p>▶ 30. [][] , [][] , [][] .00</p>
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10 character grid for last name

DRAFT

9 digit grid for social security number

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form 1040EZ Section 1: Additions to Federal Taxable Income. Lines 31-41. Includes instructions for itemized deductions, N.C. standard deduction, and other adjustments.



Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form 1040EZ Section 2: Deductions from Federal Taxable Income. Lines 42-50. Includes instructions for state tax refund, retirement benefits, and other deductions.

10 digit last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
52. Other deductions from federal taxable income
53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

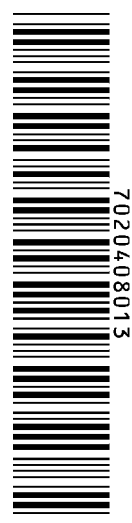
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year.

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

If amount on Line 54 or 55 is negative, fill in circle. Example: [filled circle]

Sign Here section containing signature lines, dates, FEIN/SSN/PTIN, and telephone numbers for both taxpayer and preparer.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

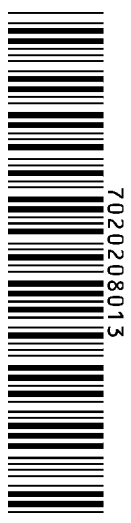
Amended Returns
See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

10 digit last name input boxes

9 digit social security number input boxes

Be sure to sign and date your return on Page 4.

Main form area with 30 numbered lines for tax calculations, including sections for income, taxes, credits, and payments.



7020208013

10 character grid for last name

DRAFT

9 digit grid for social security number

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form section 31-41: Additions to Federal Taxable Income. Includes instructions for itemized deductions, N.C. standard deduction, and various adjustments. Includes a barcode with number 7020308013.

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form section 42-50: Deductions from Federal Taxable Income. Includes instructions for state tax refund, retirement benefits, and other deductions.

10 digit last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
52. Other deductions from federal taxable income
53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

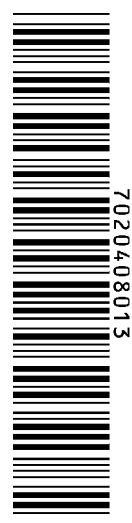
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year.

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

If amount on Line 54 or 55 is negative, fill in circle. Example: [filled circle]

Sign Here section containing signature lines, dates, FEIN/SSN/PTIN, and telephone numbers for both taxpayer and preparer.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

Amended Returns
See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

10 digit last name input boxes

Be sure to sign and date your return on Page 4.

9 digit social security number input boxes

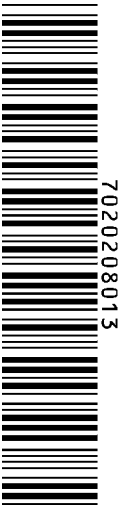
<p>11. Enter amount from Line 10</p> <p>12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56</p> <p>13. North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12</p> <p>14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax.</p> <p>15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line)</p> <p>16. Subtract Line 15 from Line 14</p> <p>17. Consumer Use Tax (See instructions on Page 8)</p> <p>18. Add Lines 16 and 17</p> <p>19. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)</p> <p>20. Other Tax Payments</p> <p>a. 2011 Estimated Tax</p> <p>b. Paid with Extension</p> <p>c. Partnership</p> <p>d. S Corporation</p> <p>21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)</p> <p>22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6)</p> <p>23. Add Lines 19a through 22 and enter the total on Line 23</p> <p>24. a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result</p> <p>b. Penalties</p> <p>c. Interest</p> <p>d. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)</p> <p>25. Add Lines 24a, 24b, 24c, and 24d and enter the total - Pay This Amount <i>You can now pay online. Go to our website and click on Electronic Services for details.</i></p> <p>26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result</p> <p>27. Amount of Line 26 to be applied to 2012 Estimated Income Tax</p> <p>28. Contribution to the N.C. Nongame and Endangered Wildlife Fund</p> <p>29. Add Lines 27 and 28</p> <p>30. Subtract Line 29 from Line 26 and enter the Amount To Be Refunded <i>For a faster refund, file electronically. Go to our website and click on efile.</i></p>	<p><input type="radio"/> 11. [][] , [][] , [][] .00</p> <p>12. [][] . [][][][]</p> <p><input type="radio"/> 13. [][] , [][] , [][] .00</p> <p>14. [][] , [][] , [][] .00</p> <p>▶ 15. [][] , [][] , [][] .00</p> <p>16. [][] , [][] , [][] .00</p> <p>▶ 17. [][] , [][] , [][] .00</p> <p>18. [][] , [][] , [][] .00</p> <p>▶ 19a. [][] , [][] , [][] .00</p> <p>▶ 19b. [][] , [][] , [][] .00</p> <p>▶ 20a. [][] , [][] , [][] .00</p> <p>▶ 20b. [][] , [][] , [][] .00</p> <p>▶ 20c. [][] , [][] , [][] .00</p> <p>▶ 20d. [][] , [][] , [][] .00</p> <p>▶ 21. [][] .00</p> <p>▶ 22. [][] , [][] , [][] .00</p> <p>23. [][] , [][] , [][] .00</p> <p>▶ 24a. [][] , [][] , [][] .00</p> <p>▶ 24b. [][] , [][] , [][] .00</p> <p>▶ 24c. [][] , [][] , [][] .00</p> <p>▶ 24d. [][] , [][] , [][] .00</p> <p>25. \$ [][] , [][] , [][] .00</p> <p>26. [][] , [][] , [][] .00</p> <p>▶ 27. [][] , [][] , [][] .00</p> <p>▶ 28. [][] , [][] , [][] .00</p> <p>29. [][] , [][] , [][] .00</p> <p>▶ 30. [][] , [][] , [][] .00</p>
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a. Your tax withheld

b. Spouse's tax withheld

If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.

Exception to underpayment of estimated tax



10 digit last name input boxes

DRAFT

9 digit social security number input boxes

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form 1040EZ Additions section (Lines 31-41) with instructions and input fields.

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form 1040EZ Deductions section (Lines 42-50) with instructions and input fields.

10 digit last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
52. Other deductions from federal taxable income
53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

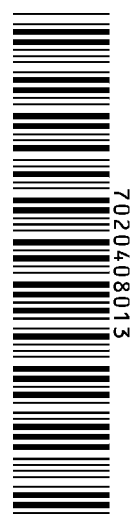
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year.

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

If amount on Line 54 or 55 is negative, fill in circle. Example: [filled circle]

Sign Here section containing signature lines, dates, FEIN/SSN/PTIN, and telephone numbers for taxpayer and preparer.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

Amended Returns
See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

10 digit last name input boxes

9 digit social security number input boxes

Be sure to sign and date your return on Page 4.

11. Enter amount from Line 10 11. [][] , [][][] , [][][] .00

12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56 12. [] . [][][]

13. North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12 13. [][] , [][][] , [][][] .00

14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax. 14. [][] , [][][] , [][][] .00

15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line) ▶ 15. [][] , [][][] , [][][] .00

16. Subtract Line 15 from Line 14 16. [][] , [][][] , [][][] .00

17. Consumer Use Tax (See instructions on Page 8) ▶ 17. [][] , [][][] , [][][] .00

18. Add Lines 16 and 17 18. [][] , [][][] , [][][] .00

19. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)

a. Your tax withheld ▶ 19a. [][] , [][][] , [][][] .00

b. Spouse's tax withheld ▶ 19b. [][] , [][][] , [][][] .00

20. Other Tax Payments

a. 2011 Estimated Tax ▶ 20a. [][] , [][][] , [][][] .00

b. Paid with Extension ▶ 20b. [][] , [][][] , [][][] .00

c. Partnership ▶ 20c. [][] , [][][] , [][][] .00

d. S Corporation ▶ 20d. [][] , [][][] , [][][] .00

If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.

21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5) ▶ 21. [][][] .00

22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6) ▶ 22. [][] , [][][] , [][][] .00

23. Add Lines 19a through 22 and enter the total on Line 23 23. [][] , [][][] , [][][] .00

24. a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result ▶ 24a. [][] , [][][] , [][][] .00

b. Penalties ▶ 24b. [][] , [][][] , [][][] .00

c. Interest ▶ 24c. [][] , [][][] , [][][] .00

d. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) **Exception to underpayment of estimated tax** ▶ ▶ 24d. [][] , [][][] , [][][] .00

25. Add Lines 24a, 24b, 24c, and 24d and enter the total - **Pay This Amount** You can now pay online. Go to our website and click on [Electronic Services](#) for details. 25. \$ [][] , [][][] , [][][] .00

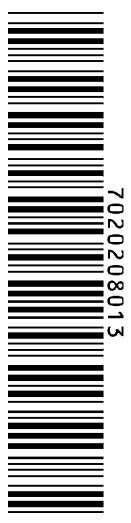
26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result 26. [][] , [][][] , [][][] .00

27. Amount of Line 26 to be applied to 2012 Estimated Income Tax ▶ 27. [][] , [][][] , [][][] .00

28. Contribution to the N.C. Nongame and Endangered Wildlife Fund ▶ 28. [][] , [][][] , [][][] .00

29. Add Lines 27 and 28 29. [][] , [][][] , [][][] .00

30. Subtract Line 29 from Line 26 and enter the **Amount To Be Refunded** For a faster refund, file electronically. Go to our website and click on [efile](#). ▶ 30. [][] , [][][] , [][][] .00



10 digit last name input boxes

DRAFT

9 digit social security number input boxes

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form 1040EZ Additions section (Lines 31-41) with instructions and input fields.

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form 1040EZ Deductions section (Lines 42-50) with instructions and input fields.

10 digit last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
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53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

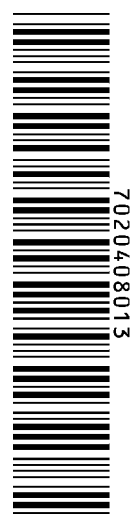
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Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

If amount on Line 54 or 55 is negative, fill in circle. Example: [filled circle]

Sign Here section with signature lines, dates, and preparer information for both taxpayer and preparer.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

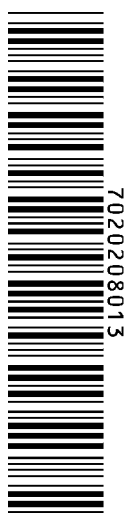
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See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

10 digit last name input boxes

9 digit social security number input boxes

Be sure to sign and date your return on Page 4.

<p>11. Enter amount from Line 10</p> <p>12. Part-year residents and nonresidents Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56</p> <p>13. North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12</p> <p>14. North Carolina Income Tax - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 29 to calculate your tax.</p> <p>15. Tax Credits (From Form D-400TC, Part 4, Line 37 - You must attach Form D-400TC if you enter an amount on this line)</p> <p>16. Subtract Line 15 from Line 14</p> <p>17. Consumer Use Tax (See instructions on Page 8)</p> <p>18. Add Lines 16 and 17</p> <p>19. North Carolina Income Tax Withheld (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)</p> <p>20. Other Tax Payments</p> <p>a. 2011 Estimated Tax</p> <p>b. Paid with Extension</p> <p>c. Partnership <i>If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.</i></p> <p>d. S Corporation</p> <p>21. North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)</p> <p>22. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (From Form D-400TC, Part 6)</p> <p>23. Add Lines 19a through 22 and enter the total on Line 23</p> <p>24. a. Tax Due - If Line 18 is more than Line 23, subtract and enter the result</p> <p>b. Penalties</p> <p>c. Interest</p> <p>d. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)</p> <p>25. Add Lines 24a, 24b, 24c, and 24d and enter the total - Pay This Amount <i>You can now pay online. Go to our website and click on Electronic Services for details.</i></p> <p>26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result</p> <p>27. Amount of Line 26 to be applied to 2012 Estimated Income Tax</p> <p>28. Contribution to the N.C. Nongame and Endangered Wildlife Fund</p> <p>29. Add Lines 27 and 28</p> <p>30. Subtract Line 29 from Line 26 and enter the Amount To Be Refunded <i>For a faster refund, file electronically. Go to our website and click on efile.</i></p>	<p><input type="radio"/> 11. [][] , [][] , [][] .00</p> <p>12. [][] . [][][][]</p> <p><input type="radio"/> 13. [][] , [][] , [][] .00</p> <p>14. [][] , [][] , [][] .00</p> <p>▶ 15. [][] , [][] , [][] .00</p> <p>16. [][] , [][] , [][] .00</p> <p>▶ 17. [][] , [][] , [][] .00</p> <p>18. [][] , [][] , [][] .00</p> <p>▶ 19a. [][] , [][] , [][] .00</p> <p>▶ 19b. [][] , [][] , [][] .00</p> <p>▶ 20a. [][] , [][] , [][] .00</p> <p>▶ 20b. [][] , [][] , [][] .00</p> <p>▶ 20c. [][] , [][] , [][] .00</p> <p>▶ 20d. [][] , [][] , [][] .00</p> <p>▶ 21. [][] .00</p> <p>▶ 22. [][] , [][] , [][] .00</p> <p>23. [][] , [][] , [][] .00</p> <p>▶ 24a. [][] , [][] , [][] .00</p> <p>▶ 24b. [][] , [][] , [][] .00</p> <p>▶ 24c. [][] , [][] , [][] .00</p> <p>▶ 24d. [][] , [][] , [][] .00</p> <p>25. \$ [][] , [][] , [][] .00</p> <p>26. [][] , [][] , [][] .00</p> <p>▶ 27. [][] , [][] , [][] .00</p> <p>▶ 28. [][] , [][] , [][] .00</p> <p>29. [][] , [][] , [][] .00</p> <p>▶ 30. [][] , [][] , [][] .00</p>
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10 empty boxes for last name

DRAFT

9 empty boxes for social security number

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form section 31-41: Additions to Federal Taxable Income. Includes instructions for itemized deductions, N.C. standard deduction, and various adjustments. Includes a barcode with number 7020308013.

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form section 42-50: Deductions from Federal Taxable Income. Includes instructions for state tax refund, retirement benefits, and other deductions.

10 digit last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
52. Other deductions from federal taxable income
53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

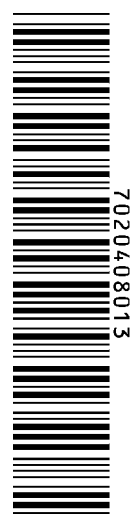
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year.

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

If amount on Line 54 or 55 is negative, fill in circle. Example: [filled circle]

Sign Here section with signature lines, dates, FEIN/SSN/PTIN, and telephone numbers for taxpayer and preparer.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

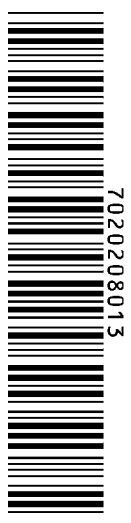
Amended Returns
See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.

10 digit last name input boxes

9 digit social security number input boxes

Be sure to sign and date your return on Page 4.

Main tax form grid with 30 numbered rows and columns for amounts and calculations.



10 character input boxes for last name

DRAFT

9 digit input boxes for social security number

Additions to Federal Taxable Income (See Line Instructions beginning on Page 11.)

Form section 31-41: Additions to Federal Taxable Income. Includes instructions for itemized deductions, N.C. standard deduction, and various adjustments. Includes a barcode with number 7020308013.

Deductions from Federal Taxable Income (See Line Instructions beginning on Page 13.)

Form section 42-50: Deductions from Federal Taxable Income. Includes instructions for state tax refunds, retirement benefits, and other deductions.

10 character last name input boxes

9 digit social security number input boxes

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006
52. Other deductions from federal taxable income
53. Total deductions - Add Lines 42 through 52

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes.

You Spouse

You: Date residency began and ended input boxes

Spouse: Date residency began and ended input boxes

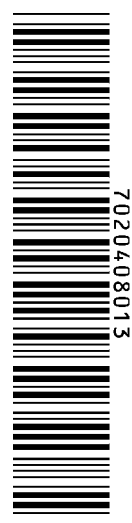
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year.

Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.

- 54. Enter the amount from Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet
55. Enter the amount from Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet
56. Divide Line 54 by Line 55

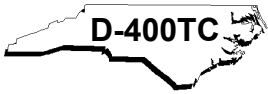
Example box showing how to fill in a circle for a negative amount.

Signature and contact information section including fields for signatures, dates, FEIN, SSN, PTIN, and telephone numbers.



Original Return Payment Options
Online - You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard.
Payment voucher - If you do not pay your tax online, go to our website and generate a personalized Form D-400V.

Amended Returns
See Form D-400X-WS for the mailing address and payment options for amended returns.
Important: You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.



2011 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

DRAFT

If you claim a tax credit on Line 15, Line 21, or Line 22 of Form D-400, **you must** attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters) <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.	Your Social Security Number <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
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Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

<p>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 40 and deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p>2. The portion of Line 1 that was taxed by another state or country.</p> <p>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p>4. Total North Carolina income tax (From Form D-400, Line 14)</p> <p>5. Computed credit (Multiply Line 3 by Line 4)</p> <p>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)</p> <p>7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.</p> <p>7b. Enter in the box the number of states for which credits are claimed.</p>	<p style="text-align: center; color: red;">Enter Whole U.S. Dollars Only</p> <p>1. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>2. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>3. <input style="width: 40px;" type="text"/> . <input style="width: 40px;" type="text"/></p> <p>4. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>5. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>6. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7b. <input style="width: 40px;" type="text"/></p>
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Part 2. Credit for Child and Dependent Care Expenses

<p>8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.)</p> <p>9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves.</p> <p>10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)</p> <p>11. Other qualifying expenses (Line 8 minus Line 9)</p> <p>12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.)</p> <p>13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below.</p> <p>14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.</p> <p>15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>8. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>9. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>10. <input style="width: 40px;" type="text"/> .00</p> <p>11. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>12. <input style="width: 40px;" type="text"/> .00</p> <p>13. <input style="width: 40px;" type="text"/> .00</p> <p>14. <input style="width: 40px;" type="text"/> .00</p> <p>15. <input style="width: 40px;" type="text"/> .00</p>
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Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (**Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000**), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through 18; you may not claim the credit for children.

<p>16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.)</p> <p>17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.</p> <p>18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>16. <input style="width: 40px;" type="text"/> .00</p> <p>17. <input style="width: 40px;" type="text"/> .00</p> <p>18. <input style="width: 40px;" type="text"/> .00</p>
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Part 4. Other Tax Credits (Limited to the amount of tax)

<p>19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)</p> <p>20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.)</p>	<p>19. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20b. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p>
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10 digit last name input boxes

9 digit social security number input boxes

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

Form section for Part 4 containing lines 21-37 with various tax credit descriptions and input fields.

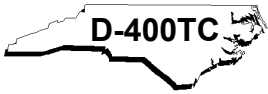
Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

Form section for Part 5 containing lines 38-40 with instructions for calculating the Earned Income Tax Credit.

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

Form section for Part 6 containing lines 41a and 41b with instructions for calculating the tax credit for small businesses.



2011 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

DRAFT

If you claim a tax credit on Line 15, Line 21, or Line 22 of Form D-400, **you must** attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.	Your Social Security Number <div style="border: 1px solid black; padding: 2px;">□□□-□□-□□□□</div>
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Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

<p>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 40 and deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p>2. The portion of Line 1 that was taxed by another state or country.</p> <p>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p>4. Total North Carolina income tax (From Form D-400, Line 14)</p> <p>5. Computed credit (Multiply Line 3 by Line 4)</p> <p>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)</p> <p>7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.</p> <p>7b. Enter in the box the number of states for which credits are claimed.</p>	<p style="text-align: center; color: red;">Enter Whole U.S. Dollars Only</p> <p>1. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>2. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>3. <input style="width: 40px;" type="text"/> . <input style="width: 40px;" type="text"/></p> <p>4. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>5. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>6. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7b. <input style="width: 40px;" type="text"/></p>
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Part 2. Credit for Child and Dependent Care Expenses

<p>8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.)</p> <p>9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves.</p> <p>10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)</p> <p>11. Other qualifying expenses (Line 8 minus Line 9)</p> <p>12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.)</p> <p>13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below.</p> <p>14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.</p> <p>15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>8. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>9. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>10. <input style="width: 40px;" type="text"/> .00</p> <p>11. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>12. <input style="width: 40px;" type="text"/> .00</p> <p>13. <input style="width: 40px;" type="text"/> .00</p> <p>14. <input style="width: 40px;" type="text"/> .00</p> <p>15. <input style="width: 40px;" type="text"/> .00</p>
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Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (**Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000**), complete Lines 16 through 18. Otherwise, **do not** complete Lines 16 through 18; you **may not** claim the credit for children.

<p>16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.)</p> <p>17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.</p> <p>18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>16. <input style="width: 40px;" type="text"/> .00</p> <p>17. <input style="width: 40px;" type="text"/> .00</p> <p>18. <input style="width: 40px;" type="text"/> .00</p>
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Part 4. Other Tax Credits (Limited to the amount of tax)

<p>19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)</p> <p>20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.)</p>	<p>19. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20b. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p>
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10 digit last name input boxes

9 digit social security number input boxes

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

Form section for Part 4 with lines 21-37, including instructions for various tax credits and a barcode with number 7020608013.

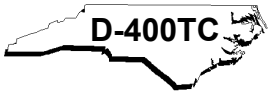
Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

Form section for Part 5 with lines 38-40, including instructions for the Earned Income Tax Credit calculation.

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

Form section for Part 6 with lines 41a and 41b, including instructions for the tax credit for small businesses.



2011 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

DRAFT

If you claim a tax credit on Line 15, Line 21, or Line 22 of Form D-400, **you must** attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.	Your Social Security Number <div style="border: 1px solid black; padding: 2px;">□□□-□□-□□□□</div>
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Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

<p>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 40 and deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p>2. The portion of Line 1 that was taxed by another state or country.</p> <p>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p>4. Total North Carolina income tax (From Form D-400, Line 14)</p> <p>5. Computed credit (Multiply Line 3 by Line 4)</p> <p>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)</p> <p>7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.</p> <p>7b. Enter in the box the number of states for which credits are claimed.</p>	<p style="text-align: center; color: red;">Enter Whole U.S. Dollars Only</p> <p>▶ 1. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 2. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>3. <input style="width: 40px;" type="text"/> . <input style="width: 40px;" type="text"/></p> <p>▶ 4. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>5. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 6. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 7a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 7b. <input style="width: 40px;" type="text"/></p>
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Part 2. Credit for Child and Dependent Care Expenses

<p>8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.)</p> <p>9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves.</p> <p>10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)</p> <p>11. Other qualifying expenses (Line 8 minus Line 9)</p> <p>12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.)</p> <p>13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below.</p> <p>14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.</p> <p>15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.)</p>	<div style="text-align: center;"> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">7020508013</p> </div> <p>▶ 8. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 9. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 10. <input style="width: 40px;" type="text"/> .00</p> <p>11. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 12. <input style="width: 40px;" type="text"/> .00</p> <p>13. <input style="width: 40px;" type="text"/> .00</p> <p>14. <input style="width: 40px;" type="text"/> .00</p> <p>15. <input style="width: 40px;" type="text"/> .00</p>
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Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (**Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000**), complete Lines 16 through 18. Otherwise, **do not** complete Lines 16 through 18; you **may not** claim the credit for children.

<p>16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.)</p> <p>17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.</p> <p>18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>▶ 16. <input style="width: 40px;" type="text"/> .00</p> <p>17. <input style="width: 40px;" type="text"/> .00</p> <p>18. <input style="width: 40px;" type="text"/> .00</p>
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Part 4. Other Tax Credits (Limited to the amount of tax)

<p>19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)</p> <p>20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.)</p>	<p>19. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 20a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>▶ 20b. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p>
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10 digit last name input boxes

9 digit social security number input boxes

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

Main form area for Part 4 with lines 21-37, including instructions for various tax credits and a barcode.

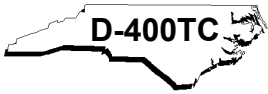
Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

Form area for Part 5 with lines 38-40 and instructions for the Earned Income Tax Credit.

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

Form area for Part 6 with lines 41a and 41b and instructions for the tax credit.



2011 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

DRAFT

If you claim a tax credit on Line 15, Line 21, or Line 22 of Form D-400, **you must** attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.	Your Social Security Number <div style="border: 1px solid black; padding: 2px;">□□□-□□-□□□□</div>
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Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. **Important:** If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

<p>1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 40 and deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p>2. The portion of Line 1 that was taxed by another state or country.</p> <p>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p>4. Total North Carolina income tax (From Form D-400, Line 14)</p> <p>5. Computed credit (Multiply Line 3 by Line 4)</p> <p>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)</p> <p>7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.</p> <p>7b. Enter in the box the number of states for which credits are claimed.</p>	<p style="text-align: center; color: red;">Enter Whole U.S. Dollars Only</p> <p>1. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>2. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>3. <input style="width: 40px;" type="text"/> . <input style="width: 40px;" type="text"/></p> <p>4. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>5. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>6. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>7b. <input style="width: 40px;" type="text"/></p>
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Part 2. Credit for Child and Dependent Care Expenses

<p>8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.)</p> <p>9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves.</p> <p>10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)</p> <p>11. Other qualifying expenses (Line 8 minus Line 9)</p> <p>12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.)</p> <p>13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below.</p> <p>14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.</p> <p>15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.)</p>	<div style="text-align: center;"> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">7020508013</p> </div> <p>8. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>9. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>10. <input style="width: 40px;" type="text"/> .00</p> <p>11. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>12. <input style="width: 40px;" type="text"/> .00</p> <p>13. <input style="width: 40px;" type="text"/> .00</p> <p>14. <input style="width: 40px;" type="text"/> .00</p> <p>15. <input style="width: 40px;" type="text"/> .00</p>
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Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (**Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000**), complete Lines 16 through 18. Otherwise, **do not** complete Lines 16 through 18; you **may not** claim the credit for children.

<p>16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.)</p> <p>17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.</p> <p>18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.)</p>	<p>16. <input style="width: 40px;" type="text"/> .00</p> <p>17. <input style="width: 40px;" type="text"/> .00</p> <p>18. <input style="width: 40px;" type="text"/> .00</p>
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Part 4. Other Tax Credits (Limited to the amount of tax)

<p>19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)</p> <p>20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.)</p>	<p>19. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20a. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p> <p>20b. <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/>, <input style="width: 40px;" type="text"/> .00</p>
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Grid for last name input

Grid for social security number input

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

Main form area for Part 4 with lines 21-37 and various input fields and instructions.

Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

Main form area for Part 5 with lines 38-40 and instructions regarding the Earned Income Tax Credit.

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

Main form area for Part 6 with lines 41a and 41b and instructions regarding the tax credit for small businesses.

Lines 54 and 55 – Part-Year Resident/Nonresident Worksheet

If the taxpayer was a part-year resident of North Carolina during the taxable year 2011 **OR** if the taxpayer was a nonresident and received income from North Carolina sources, you must complete the worksheet below to determine the portion of federal taxable income that is subject to North Carolina income tax. After you complete the worksheet, enter the amount from Column B, Line 33 on Form D-400, Line 54. Enter the amount from column A, Line 33 on Form D-400, Line 55.

In Column B, enter only the portion of the North Carolina additions and deductions shown in Column A that are applicable to North Carolina. For example, the taxpayer received interest income from United States obligations of \$1,200 evenly during the year and he became a North Carolina resident on July 1, you should enter \$1,200 on Line 23 of Column A and \$600 on Line 23 of Column B.

Part-Year Resident/Nonresident Worksheet <i>Please retain this worksheet with your records.</i>	Column A Income as Shown on Federal Return	Column B Income Subject to North Carolina Tax
Income		
1. Wages	1. _____	_____
2. Taxable interest	2. _____	_____
3. Taxable dividends	3. _____	_____
4. State and local income tax refunds	4. _____	_____
5. Alimony received	5. _____	_____
6. Schedule C or C-EZ business income or (loss)	6. _____	_____
7. Schedule D capital gain or (loss).....	7. _____	_____
8. Other gains or (losses).....	8. _____	_____
9. Taxable amount of IRA distributions	9. _____	_____
10. Taxable amount of pensions and annuities	10. _____	_____
11. Schedule E - Rents, royalties, partnerships, S-Corps estates, trusts, etc.....	11. _____	_____
12. Schedule F - Farm income or (loss).....	12. _____	_____
13. Unemployment compensation.....	13. _____	_____
14. Taxable amount of Social Security or Railroad Retirement.....	14. _____	_____
15. Other income.....	15. _____	_____
16. Add lines 1 through 15	16. _____	_____
North Carolina Additions To Federal Taxable Income		
17. Interest income from obligations of states other than NC	17. _____	_____
18. Adjustment for bonus depreciation (Enter in Col. A the amount from Line 38, Form D-400)	18. _____	_____
19. Adjustment for 179 expense deduction (Enter in Col. A the amount from Line 39, Form D-400)	19. _____	_____
20. Other additions to federal taxable income that relate to gross income	20. _____	_____
21. Add Lines 16, 17, 18, 19 and 20	21. _____	_____
North Carolina Deductions From Federal Taxable Income		
22. State and local income tax refund (from Line 4 above)	22. _____	_____
23. Interest from obligations of the United States or United States' possessions	23. _____	_____
24. Taxable portion of Social Security or Railroad Retirement benefits	24. _____	_____
25. Bailey retirement benefits (Enter in Col. A the amount from Line 45, Form D-400)	25. _____	_____
26. Other retirement benefits (Enter in Col. A the amount from Line 46, Form D-400)	26. _____	_____
27. Severance wages (Enter in Col. A the amount from Line 47, Form D-400).....	27. _____	_____
28. Adjustment for bonus depreciation (Enter in Col. A the total of the amount on Line 48d, Form D-400).....	28. _____	_____
29. Adjustment for 179 expense deduction (Enter in Col. A the amount from Line 49, Form D-400).....	29. _____	_____
30. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005 and 2006 (Enter in Col. A the amount from Line 51, Form D-400)	30. _____	_____
31. Other deductions from federal taxable income that relate to gross income	31. _____	_____
32. Add lines 22 through 31	32. _____	_____
33. Line 21 minus line 32	33. _____	_____
<ul style="list-style-type: none"> • Enter the amount from Column B, Line 33 on Form D-400, Page 4, Line 54. • Enter the amount from Column A, Line 33 on Form D-400, Page 4, Line 55. 	↑ (Enter this amount on Form D400, Line 55)	↑ (Enter this amount on Form D400, Line 54)

Lines 54 and 55 – Part-Year Resident/Nonresident Worksheet

If the taxpayer was a part-year resident of North Carolina during the taxable year 2011 **OR** if the taxpayer was a nonresident and received income from North Carolina sources, you must complete the worksheet below to determine the portion of federal taxable income that is subject to North Carolina income tax. After you complete the worksheet, enter the amount from Column B, Line 33 on Form D-400, Line 54. Enter the amount from column A, Line 33 on Form D-400, Line 55.

In Column B, enter only the portion of the North Carolina additions and deductions shown in Column A that are applicable to North Carolina. For example, the taxpayer received interest income from United States obligations of \$1,200 evenly during the year and he became a North Carolina resident on July 1, you should enter \$1,200 on Line 23 of Column A and \$600 on Line 23 of Column B.

Part-Year Resident/Nonresident Worksheet <i>Please retain this worksheet with your records.</i>	Column A Income as Shown on Federal Return	Column B Income Subject to North Carolina Tax
Income		
1. Wages	1. _____	_____
2. Taxable interest	2. _____	_____
3. Taxable dividends	3. _____	_____
4. State and local income tax refunds	4. _____	_____
5. Alimony received	5. _____	_____
6. Schedule C or C-EZ business income or (loss)	6. _____	_____
7. Schedule D capital gain or (loss).....	7. _____	_____
8. Other gains or (losses).....	8. _____	_____
9. Taxable amount of IRA distributions	9. _____	_____
10. Taxable amount of pensions and annuities	10. _____	_____
11. Schedule E - Rents, royalties, partnerships, S-Corps estates, trusts, etc.....	11. _____	_____
12. Schedule F - Farm income or (loss).....	12. _____	_____
13. Unemployment compensation.....	13. _____	_____
14. Taxable amount of Social Security or Railroad Retirement.....	14. _____	_____
15. Other income.....	15. _____	_____
16. Add lines 1 through 15	16. _____	_____
North Carolina Additions To Federal Taxable Income		
17. Interest income from obligations of states other than NC	17. _____	_____
18. Adjustment for bonus depreciation (Enter in Col. A the amount from Line 38, Form D-400)	18. _____	_____
19. Adjustment for 179 expense deduction (Enter in Col. A the amount from Line 39, Form D-400)	19. _____	_____
20. Other additions to federal taxable income that relate to gross income	20. _____	_____
21. Add Lines 16, 17, 18, 19 and 20	21. _____	_____
North Carolina Deductions From Federal Taxable Income		
22. State and local income tax refund (from Line 4 above)	22. _____	_____
23. Interest from obligations of the United States or United States' possessions	23. _____	_____
24. Taxable portion of Social Security or Railroad Retirement benefits	24. _____	_____
25. Bailey retirement benefits (Enter in Col. A the amount from Line 45, Form D-400)	25. _____	_____
26. Other retirement benefits (Enter in Col. A the amount from Line 46, Form D-400)	26. _____	_____
27. Severance wages (Enter in Col. A the amount from Line 47, Form D-400).....	27. _____	_____
28. Adjustment for bonus depreciation (Enter in Col. A the total of the amount on Line 48d, Form D-400).....	28. _____	_____
29. Adjustment for 179 expense deduction (Enter in Col. A the amount from Line 49, Form D-400).....	29. _____	_____
30. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005 and 2006 (Enter in Col. A the amount from Line 51, Form D-400)	30. _____	_____
31. Other deductions from federal taxable income that relate to gross income	31. _____	_____
32. Add lines 22 through 31	32. _____	_____
33. Line 21 minus line 32	33. _____	_____
<ul style="list-style-type: none"> • Enter the amount from Column B, Line 33 on Form D-400, Page 4, Line 54. • Enter the amount from Column A, Line 33 on Form D-400, Page 4, Line 55. 	↑ (Enter this amount on Form D400, Line 55)	↑ (Enter this amount on Form D400, Line 54)

Credit for Charitable Contributions by Nonitemizers

If the taxpayer claimed the standard deduction on his federal return, he may claim a tax credit for charitable contributions. The allowable credit equals 7 percent of the amount by which the taxpayer's charitable contributions for the taxable year exceed 2 percent of his federal adjusted gross income. The credit may not be claimed for contributions for which the credit for certain real property donations, gleaned crops, or recycling oyster shells is claimed. A nonresident or part-year resident may claim a prorated credit equal to the percentage of income that is subject to North Carolina tax. The credit may not exceed the tax liability for the tax year, reduced by other tax credits, and may not be carried forward to future tax years.

Enter the total charitable contributions on Line 20a. Then complete the worksheet below to determine the allowable credit to enter on Line 20b.

Worksheet for Determining Tax Credit for Charitable Contributions

Note: You may not claim this credit if you claimed itemized deductions on your federal return.

1. Enter the amount of the taxpayer's charitable contributions for the taxable year1. _____
2. Multiply the taxpayer's federal adjusted gross income from his federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) by 2% and enter the result here.
(Federal AGI _____ X .02)2. _____
3. Subtract Line 2 from Line 1. If Line 2 equals or exceeds Line 1, **STOP HERE**. Enter -0- on Form D-400TC, Line 20b.....3. _____
4. Multiply Line 3 by 7% (.07) and enter the result. **Full-year residents enter this amount here and on Line 7**4. _____
5. **Part-year residents and nonresidents** – enter the decimal amount from Line 12 of Form D-400. (If Line 12 is more than 1.0000, skip Lines 5 and 6, and enter the amount from Line 4 on Line 7)5. _____
6. Multiply the amount on Line 4 by the decimal amount on Line 5. Enter the result here and on Line 76. _____
7. Credit for charitable contributions (*Enter on Form D-400TC, Line 20b*)7. _____

Credit for Tax Paid to Another State or Country

When income is taxed by North Carolina for a period during which you were a legal resident of North Carolina and the same income is also taxed by another state or country because it was earned in or derived from sources within that state or country, a tax credit may be claimed, but not on the basis of a withholding statement alone. Attach a copy of the return filed with the other state or country and a copy of the check or receipt if a balance of tax was paid with the return.

Complete the North Carolina return and include all income both within and outside the State. Compute the tax as though no credit is to be claimed. Complete Part 1 of Form D-400TC to determine the allowable tax credit. **The amount entered on Line 1, Part 1 of Form D-400TC is total income from all sources received while a resident of North Carolina**, adjusted by the applicable additions and/or deductions to federal taxable income that relate to gross income that you listed on Form D-400, Pages 3 and 4. The amount of **net tax paid** on Line 6 is any prepayment of tax (tax withheld, estimated tax payments, amount paid with extension, etc.) plus any additional tax paid or **less any refunds** received or expected to be received. Attach a copy of the tax return filed with the other state and proof of the payment.

Include on Line 2, Part 1 of Form D-400TC your share of any S Corporation income that is attributable to and taxed by another state, whether or not the other state taxed the income at the individual or corporate level. Include on Line 6, Part 1, Form D-400TC the net tax you paid another state on your share of S Corporation income or your pro rata share of the net corporate tax paid by the S Corporation to another state that taxes the corporation rather than the shareholder. Attach a schedule to your return showing the total amount of tax paid to the other state by the S Corporation, and how your pro rata share of the tax was determined.

If you claim credit for tax paid to more than one state or country, use the worksheet below to determine the tax credit allowable for each state or country. Determine the total credits for all states by adding the amount on Line 7 of each worksheet and enter the total on Form D-400TC, Line 7a. Be sure to use separate worksheets to determine the separate credits for each state or country.

Nonresidents are not entitled to this tax credit.

Virginia Out-of-State Tax Credit Worksheet

1. **Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina**, adjusted by the applicable additions shown on Lines 37 through 40 and applicable deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income..... 1. _____
2. The portion of Line 1 that was taxed by the other state or country..... 2. _____
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) 3. _____ . _____
4. Enter total North Carolina income tax (From Form D-400, Line 14) 4. _____
5. Multiply Line 3 by Line 4 5. _____
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (*See instructions beginning on Page 15 for definition of net tax paid*) 6. _____
7. Enter the lesser of Line 5 or Line 6 7. _____

Maryland Out-of-State Tax Credit Worksheet

1. **Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina**, adjusted by the applicable additions shown on Lines 37 through 40 and applicable deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income..... 1. _____
2. The portion of Line 1 that was taxed by the other state or country..... 2. _____
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) 3. _____ . _____
4. Enter total North Carolina income tax (From Form D-400, Line 14) 4. _____
5. Multiply Line 3 by Line 4 5. _____
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (*See instructions beginning on Page 15 for definition of net tax paid*) 6. _____
7. Enter the lesser of Line 5 or Line 6 7. _____