# 2024 Answer Booklet



# North Carolina Department of Revenue

#### **Test Question #1**

#### **Facts:**

Mary B. Brown (SSN 000-00-0004) is divorced and lives at 101 Maple Street, Hometown, North Carolina 29999. This is in Edgecombe County. She has one daughter, Sally Brown (SSN 333-33-3333) who is 7 years old and lived with her for the entire 2024 tax year.

Ms. Brown was granted an automatic extension to file her 2024 federal income tax return. Once she filed her 2024 federal income tax return, she claimed head of household as her filing status and claimed a federal child tax credit for Sally. Ms. Brown worked at Grocery Bag Food Mart and earned wages in the amount of \$34,425.00. She had \$703.00 withheld in North Carolina state income tax from her wages. In addition, she received interest income in the amount of \$53.00 from Wells Fargo Bank.

Ms. Brown claimed the standard deduction on her federal income tax return and claimed the North Carolina standard deduction for tax year 2024. Her federal adjusted gross income reported on Form 1040, Line 11 was \$34,478.00. In addition, Ms. Brown did not make any out-of-state purchases during the 2024 tax year.

Ms. Brown wants to contribute \$10.00 of her North Carolina state tax refund to the North Carolina Breast and Cervical Cancer Control Program.

Please complete Ms. Brown's 2024 North Carolina individual income tax return.

Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2024

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jar	n. 1–Dec	c. 31, 2024, or other tax year beginning		, 2024, endi	ing		, 20	See se	eparate	instructions.
Your first name		iddle initial	Last na	ame OWN						ourity number
If joint return, s	pouse's	s first name and middle initial	Last na	ame				Spouse	's socia	l security number
Home address		er and street). If you have a P.O. box, see STREET	instruct	ions.			Apt. no.	Check	here if y	ection Campaign
City, town, or p		ce. If you have a foreign address, also co	mplete :	spaces below.	State NC		P code 19999	to go t	o this fu	jointly, want \$3 nd. Checking a not change
Foreign countr	y name			Foreign province/state/c	county	Fo	reign postal cod	de your ta	x or refu	_
Filing Status Check only one box.		Single  Married filing jointly (even if only or	name ur depe	of your spouse. If you endent: us alien spouse as a l	u checked the	Qualifying e HOH or		pouse (QS	nild's na	
Digital Assets		ny time during 2024, did you: (a) reco lange, or otherwise dispose of a dig	tal ass	et (or a financial intere	est in a digita	l asset)?			□ Y	es 🔽 No
Standard Deduction		eone can claim:			•	dent				
Age/Blindnes	s You	:  Were born before January 2, 1	960 [	Are blind Spo	use: 🔲 Wa	as born b	efore Januar	y 2, 1960	I	s blind
Dependent	s (see	instructions):	V	(2) Social security		tionship	1		1	(see instructions):
If more		(1) First name Last name		number		you	Child tax		Credit fo	or other dependents
than four	SA	LLY BROWN		333 33 3333	DAUG	HTER	$\overline{\checkmark}$	]		
dependents, see instruction	s —							]		
and check										
here L										
Income	1a	Total amount from Form(s) W-2, be	ox 1 (se	ee instructions)				. 1	а	34425
Attach Form(s)	b	Household employee wages not re	eported	on Form(s) W-2				. 1	b	
W-2 here. Also	С	Tip income not reported on line 1a	(see ir	nstructions)				. 10	С	
attach Forms	d	Medicaid waiver payments not rep	orted o	on Form(s) W-2 (see ir	nstructions)			. 10	d	
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	rom Fo	orm 2441, line 26 .				. 10	е	
was withheld.	f	Employer-provided adoption bene	fits fro	m Form 8839, line 29				. 1	f	
If you did not	g	Wages from Form 8919, line 6 .						. 19	g	
get a Form W-2, see	h	Other earned income (see instruction	ions)					. 1	h	
instructions.	i	Nontaxable combat pay election (s	see inst	tructions)		1i				
	Z	Add lines 1a through 1h						. 1:	z	34425
Attach Sch. B	<b>2</b> a	Tax-exempt interest	2a		<b>b</b> Taxable in	terest		. 2	b	53
if required.	3a	Qualified dividends	3a		<b>b</b> Ordinary of	dividends	3	. 3	b	
`tondoud	4a	IRA distributions	4a		<b>b</b> Taxable a	mount .		. 4	b	
Standard Deduction for—	5a	Pensions and annuities	5a		<b>b</b> Taxable a	mount .		. 5	b	
Single or	6a	Social security benefits	6a		<b>b</b> Taxable a	mount .		. 6	b	
Married filing separately,	С	If you elect to use the lump-sum e	lection	method, check here (	see instruction	ons) .				
\$14,600 Married filing	7	Capital gain or (loss). Attach Scheo								
jointly or	8	Additional income from Schedule						. 8		
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,	and 8	. This is your <b>total inc</b>	ome			. 2		34478
\$29,200 Head of	10	Adjustments to income from Sche						. 10	0	
household,	11	Subtract line 10 from line 9. This is	-					. 1		34478
\$21,900 If you checked	12	Standard deduction or itemized		•	•			. 1	2	21900
any box under Standard	13	Qualified business income deducti	ion fror	n Form 8995 or Form	8995-A .			. 1	3	2
Deduction,	14	Add lines 12 and 13						. 1		21900
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	ss enter -0- This is we	our tavable i	ncome		1.4	5	12578

Form 1040 (2024	)								Page Z	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	з 🗌		16		
Credits	17	Amount from Schedule 2, lin	ne 3					17		
	18	Add lines 16 and 17						18		
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lir	ne 8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22		
	23 24	Other taxes, including self-e Add lines 22 and 23. This is				<b>7.7.</b>		23		
Payments	25	Federal income tax withheld				7 / 1				
. ayınıcınıc	а	Form(s) W-2				25a				
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c				
	d	Add lines 25a through 25c						25d		
If you have a	26	2024 estimated tax paymen	ts and amount a	pplied from 20	23 return			26		
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)	,			27				
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28				
	29	American opportunity credit	from Form 8863	, line 8		29				
	30	Reserved for future use .	<u></u>		<u></u> .	30				
	31	Amount from Schedule 3, lir	ne 15			31				
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	yments and refu	ndable credits		32		
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments	<i>.</i>			33		
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amoun	t you <b>overpaid</b>		34		
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	🗌	35a		
Direct deposit?	b	Routing number			c Type:	Checking	Savings			
See instructions.	d	Account number								
	36	Amount of line 34 you want	applied to your	2025 estimate	ed tax	36				
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37		
	38	Estimated tax penalty (see in	nstructions) .			38				
Third Party Designee		you want to allow another	person to disc	cuss this retur			omplete I	pelow.	□No	
200.900	Des	signee's		Phone			onal identi			
	nar			no.			ber (PIN)	_		
Sign		der penalties of perjury, I declare the complete the comp								
Here			piete. Deciaration	, , ,	, , ,	sed on an informat			, ,	
	You	Your signature		Date	Your occupation				nt you an Identity IN. enter it here	
Joint return?								inst.)		
See instructions.	Spo	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupation	on			nt your spouse an	
Keep a copy for your records.	aparasa a aginatana na jameratani, <b>sam</b> mast algin								ection PIN, enter it here	
your rooords.							(see	inst.)		
		one no.	D	Email address		D. I.	DTIN		Objects 16	
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Preparer									Self-employed	
Use Only		m's name						one no.		
	Firr	n's address					Firm	's EIN		



# D-400 Individual Income Tax Return

_	AMENDED RETURN	=
	DOR Use Only	
_	DOR Use Only	

IMPORTANT: Do not send a photocopy of this form.

AMENDED RETURN Fill in circle (See instructions)	

3	For calendar year 2024,	or fiscal year beginning (MM-DD)		= 2 4 and end	ding (MM-DD-YY)	
	Your Social Security Number  0 0 0 - 0 0 -		nust enter your ecurity number(s)	Spouse's Soc	ial Security Number	
2000	Your First Name (USE CAPITAL MARY  If a Joint Return, Spouse's First	LETTERS FOR YOUR NAME AND ADDRESS)  Name	B Bl	Last Name ROWN se's Last Name		
	Mailing Address  101 MAPLE	STREET				Apartment Number
	City HOMETOWN		State NC	Zip Code 29999	Country (If not U.S.)	County (Enter first five letters)  EDGEC
Out	all of your overpayment to To designate your overpay	ent Fund: You may contribute to the the Fund. To make a contribution, en ment to the Fund, enter the amount of cole if you, or if married filing jointly, you	close Form NC-l your designation	EDU and your payme on Page 2, Line 31.(	ent of \$ (See instructions for info	ormation about the Fund.)
Dec	ceased Taxpayer Inforn	nation	E	Enter date of death of	deceased taxpayer or	deceased spouse.
	Fill in circle if return is filed Administrator, or Court-App	and signed by Executor, ointed Personal Representative.	Taxpayer (MM-DD-YY)		Spouse (MM-DD-YY)	
Res		ere you a resident of N.C. for the entire as your spouse a resident for the ent		Yes No	11 110, CON	plete and attach 00 Schedule PN.
Vete	eran Information A	e you a veteran?	No I	s your spouse a vete	eran? Yes	No
Filing Status (Fill in one circle only)	<ol> <li>Single</li> <li>Married Filing Jo</li> <li>Married Filing Se</li> <li>Head of Househo</li> <li>Qualifying Widow</li> </ol>	parately → (Enter your spouse's full name and Social Security Number)	)	Enter V	Vhole U.S. Dollars Only	
	6. Federal Adjusted Gro 7. Additions to Federal (From Form D-400 Sci		)	<ul><li>▶ 6.</li><li>▶ 7.</li></ul>	34478.	00
_	Add Lines 6 and 7      Deductions From Fed (From Form D-400 Sci	leral Adjusted Gross Income nedule S, Part B, Line 41)	,	<ul><li>8.</li><li>▶ 9.</li></ul>	34478.	00
	children for whom you	n Line 10a, enter the number of q were allowed a federal child tax cre ount of the child deduction. See instru	edit. On 🕨 1	0a. 1 ▶ 10k	2500.	20
2s Here		eduction OR N.C. Itemized De See Form D-400 Schedule A.)	•	<b>1</b> 1.	19125.	.02
Staple W-2s Here	<ul><li>12. a. Add Lines 9, 10b, and 11.</li><li>13. Part-year Residents (From Form D-400 Sc</li></ul>	21625.00  and Nonresidents Taxable Percent hedule PN, Line 24. Enter amount a	I2b. Subtract Line 12a from Line age s decimal.)	<b>8</b> ▶ 13.	12853.	00
0,	14. North Carolina Taxab Full-year residents e	ole Income nter the amount from Line 12b. nd nonresidents multiply amount o		<b>▶</b> 14.	12853.	00
	15. North Carolina Incon		ero.	<b>1</b> 5.	578.	00

Page 2 D-400 Web-Fill 9-24

000-00-0004

16. Tax Credits (From Form D-400TC, Part 3, Line 20)	<b>1</b> 6.	
17. Subtract Line 16 from Line 15	17.	578.00
18. Consumer Use Tax (See instructions)  If you certify that no Consumer Use Tax is due, fill in circle.	<b>1</b> 8.	
19. Add Lines 17 and 18  20. North Carolina Income Tax Withheld  a. Your tax withheld    703.00  b. Spouse's tax withheld	19.	578.00
21. Other Tax Payments  a. 2024 estimated tax  b. Paid with extension  c. Partnership  d. S Corporation		If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.
22. Additional Payments (Amended Returns Only. See instructions)	22.	
23. Add Lines 20a through 22	23.	703.00
24. Previous Refunds (Amended Returns Only. See instructions)	24.	
25. Subtract Line 24 from Line 23. (If less than zero, see instructions.)	25.	703.00
26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28.  b. Penalties  c. Interest  (Add Lines 26b and 26c and enter the total on Line 26d.)  e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.)  27. Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - You can pay online at ncdor.gov.	<ul><li>▶ 26a.</li><li>26d.</li><li>▶ 26e.</li><li>27. \$</li></ul>	
28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25.  When filing an amended return, see instructions  29. Amount of Line 28 to be applied to 2025 Estimated Income Tax  30. Contribution to the N.C. Nongame and Endangered Wildlife Fund  31. Contribution to the N.C. Education Endowment Fund	28. ▶ 29. ▶ 30. ▶ 31.	125.00
32. Contribution to the N.C. Breast and Cervical Cancer Control Program	<b>32.</b>	10.00
33. Add Lines 29 through 32	33.	10.00
<ul> <li>34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically</li> <li>I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and be</li> </ul>	34.	115.00
i accours and contry that i have examined the retain and accompanying scriedules and statements, and to the best of my knowledge and be	oner, mey are mue,	outroot, and complete.
(Include area code) discuss this return and atta	e the North Car	rolina Department of Revenue to
If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.  Preparer's FEIN, SSN, or PTIN  Paid Preparer's Signature  Date	Preparer's Co	ntact Phone Number (Include area code)
Paid Preparer's Signature  If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, N  If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O.		PALEICH NC 27640-0640

Child Deduction Worksheet							
1. Filing status (From D-400, Lines 1 through 5)	1.	НОН					
Federal adjusted gross income (From D-400, Line 6)	10.5	\$34,478					
Number of qualifying children for whom a federal tax credit was claimed	3	1					
Enter the amount from Line 3 above on Form D-400, Line 10a.							
Deduction amount per qualifying child from the "Child Deduction Table"	4	\$2,500					
5. Child deduction (Multiply Line 3 by Line 4)	5	\$2,500					
Enter the amount from Line 5 above on Form D-400, Line 10b.							

Child Deduction Table									
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child							
	Up to \$40,000	\$3,000							
	Over \$40,000 - Up to \$60,000	\$2,500							
Married Filing Jointh / Qualifying	Over \$60,000 - Up to \$80,000	\$2,000							
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Over \$80,000 - Up to \$100,000	\$1,500							
Widow(er)/Sarviving Spouse	Over \$100,000 - Up to \$120,000	\$1,000							
	Over \$120,000 - Up to \$140,000	\$500							
	Over \$140,000	\$0							
	Up to \$30,000	\$3,000							
	Over \$30,000 - Up to \$45,000	\$2,500							
Head of	Over \$45,000 - Up to \$60,000	\$2,000							
Head of Household	Over \$60,000 - Up to \$75,000	\$1,500							
Household	Over \$75,000 - Up to \$90,000	\$1,000							
Ε	Over \$90,000 - Up to \$105,000	\$500							
	Over \$105,000	\$0							
	Up to \$20,000	\$3,000							
	Over \$20,000 - Up to \$30,000	\$2,500							
	Over \$30,000 - Up to \$40,000	\$2,000							
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500							
	Over \$50,000 - Up to \$60,000	\$1,000							
	Over \$60,000 - Up to \$70,000	\$500							
Г	Over \$70,000	\$0							

#### **Test Question #2**

#### **Facts:**

Robert E. (001-11-2222) and Ellen J. (002-22-3333) Black live at 102 Green Road, Anywhere, North Carolina 21111. This is in Washington County. They filed their federal income tax return as married filing jointly. They were residents of North Carolina for the entire tax year of 2024.

Robert is 64 years old. He worked for the federal government from 1982 until he retired in 2013. He later retired from IBM in 2021. In 2024, he received wages from Amazon Corporation in the amount of \$38,000.00 and had \$1,945.00 withheld in North Carolina state income tax. He also received United States Civil Service annuity income in the amount of \$28,400.00 and \$12,700.00 in retirement income from IBM.

Ellen is 62 years old. She began working for the State of North Carolina in 2006 and retired in 2018. She received retirement income from the State of North Carolina of \$17,000.00.

In addition, Mr. and Mrs. Black received interest income from First Citizens Bank in the amount of \$1,500.00 and a state income tax refund reported on their federal income tax return in the amount of \$329.00. They claimed itemized deductions on their 2023 federal income tax return. For tax year 2024, they claimed the North Carolina standard deduction.

The taxpayers would like to report \$25.00 in consumer use tax for out-of-state purchases during the 2024 tax year. They paid total 2024 North Carolina estimated income tax in the amount of \$1,200.00. In addition, they would like to request that \$250.00 of their 2024 North Carolina state tax refund be applied to their 2025 North Carolina estimated income tax.

Please complete Mr. and Mrs. Black's 2024 North Carolina individual income tax return.

# Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

<b>1040</b>		artment of the Treasury—Internal Revenue Servi <b>S. Individual Income Tax</b>		202	4	OMB No. 1545-	-0074	IRS Use O	nly—Do no	t write or s	taple in t	his space.
For the year Jai	n. 1–Dec	. 31, 2024, or other tax year beginning		, 2024, end	ing		,	20	See s	eparate	; instru	ctions.
Your first name		ddle initial	Last name BLACK						Your 001	social se	curity i	
							Spous 002		al secur	rity number 33		
Home address	•	er and street). If you have a P.O. box, see ROAD	instructions.				A	ot. no.		dential E		<b>Campaign</b> your
City, town, or p		ce. If you have a foreign address, also co	mplete spaces be	low.	Sta N		ZIP co 211		to go		und. Ch	y, want \$3 necking a
Foreign countr	y name		Foreign p	rovince/state/c	count	ty	Foreigr	n postal coc		ax or ref		Spouse
Filing Status Check only one box.		Single  Married filing jointly (even if only or  Married filing separately (MFS)  You checked the MFS box, enter the  alifying person is a child but not you  If treating a nonresident alien or du  their name (see instructions and at	name of your sur dependent:	spouse as a		Qualify	ying su H or QS		oouse (Q	child's n		
Digital Assets		ny time during 2024, did you: (a) rece ange, or otherwise dispose of a digi					-			l,	res [	✓ No
Standard Deduction		eone can claim:		*		a dependent						
Age/Blindnes	s You:	☐ Were born before January 2, 1	960 🗌 Are b	lind <b>Spo</b>	use	: Was bor	n befo	re Januar	y 2, 1960		ls blind	d
Dependent	s (see	instructions):	(2)	Social security		(3) Relationsh	ip (4)	Check the	box if qu	alifies for	(see in	structions):
If more	(1) Fi	irst name Last name		number		to you		Child tax	credit	Credit	for other	dependents
than four									]			
dependents, see instruction and check	s —											
here	10	Total amount from Form(s) W-2, bo	av 1 (agg instru	i i			-			la l		38000
Income	1a b	Household employee wages not re			•					b		30000
Attach Form(s)	C	Tip income not reported on line 1a	•	` ,	•					lc		
W-2 here. Also attach Forms	d	Medicaid waiver payments not rep	•	•	netrii	 ıctions)				ld		
W-2G and	u _	Taxable dependent care benefits for	,	,	iotiu	ictions,			-	le		
1099-R if tax was withheld.	f	Employer-provided adoption bene			•					1f		
If you did not	g	Wages from Form 8919, line 6.								lg		
get a Form	h	Other earned income (see instructi			•					lh		
W-2, see instructions.	i	Nontaxable combat pay election (s	,			1i	Ì					
mod dollorio.	z	Add lines 1a through 1h								Iz		38000
Attach Sch. B	2a	ı	2a		b T	axable interest				2b		1500
if required.	3a	·	3a			ordinary divider				3b		
	4a	<u> </u>	4a			axable amount				łb		
Standard	5a					axable amount				5b		58100
Deduction for— Single or	6a	<del>-</del>	6a			axable amount				Sb S		
Married filing	С	If you elect to use the lump-sum el										
separately, \$14,600	7	Capital gain or (loss). Attach Sched		•	•	•				7		
Married filing jointly or	8	Additional income from Schedule	•	·						8		329
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								9		97929
\$29,200	10	Adjustments to income from Sche	•							10		
Head of household,	11	Subtract line 10 from line 9. This is								11		97929
\$21,900	12	Standard deduction or itemized	•	_						12		29200
If you checked any box under	13	Qualified business income deducti	•		•	5-A				13		
Standard Deduction,	14									14		29200
see instructions.	15	Subtract line 14 from line 11. If zer	o or less, enter			taxable incom	ie .			15		68729

Form 1040 (2024	)								Page Z	
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	з 🗌		16		
Credits	17	Amount from Schedule 2, lin	ne 3					17		
	18	Add lines 16 and 17						18		
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19		
	20	Amount from Schedule 3, lin	ne 8					20		
	21	Add lines 19 and 20						21		
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22		
	23 24	Other taxes, including self-e Add lines 22 and 23. This is				<b>7.7.</b>		23		
Payments	25	Federal income tax withheld				7 / 1				
. ayınıcınıc	а	Form(s) W-2				25a				
	b	Form(s) 1099				25b				
	С	Other forms (see instruction	s)			25c				
	d	Add lines 25a through 25c						25d		
If you have a	26	2024 estimated tax paymen	ts and amount a	pplied from 20	23 return			26		
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)	,			27				
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28				
	29	American opportunity credit	from Form 8863	, line 8		29				
	30	Reserved for future use .	<u></u>		<u></u> .	30				
	31	Amount from Schedule 3, lir	ne 15			31				
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	yments and refu	ndable credits		32		
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments	<i>.</i>			33		
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amoun	t you <b>overpaid</b>		34		
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	🗌	35a		
Direct deposit?	b	Routing number			c Type:	Checking	Savings			
See instructions.	d	Account number								
	36	Amount of line 34 you want	applied to your	2025 estimate	ed tax	36				
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37		
	38	Estimated tax penalty (see in	nstructions) .			38				
Third Party Designee		you want to allow another	person to disc	cuss this retur			omplete I	pelow.	□No	
200.900	Des	signee's		Phone			onal identi			
	nar			no.			ber (PIN)	_		
Sign		der penalties of perjury, I declare the complete the comp								
Here			piete. Deciaration	, , ,	, , ,	sed on an informat			, ,	
	You	Your signature		Date	Your occupation				nt you an Identity IN. enter it here	
Joint return?								inst.)		
See instructions.	Spo	ouse's signature. If a joint return, I	ooth must sign.	Date	Spouse's occupation	on			nt your spouse an	
Keep a copy for your records.	aparasa a aginatana na jameratani, <b>sam</b> mast algin								ection PIN, enter it here	
your rooords.							(see	inst.)		
		one no.	D	Email address		D. I.	DTIN		Objects 16	
Paid	Pre	eparer's name	Preparer's signat	ure		Date	PTIN		Check if:	
Preparer									Self-employed	
Use Only		m's name						one no.		
	Firr	n's address					Firm	's EIN		

## SCHEDULE 1 (Form 1040)

## **Additional Income and Adjustments to Income**

OMB No. 1545-0074

2024

Attachment
Segmence No. 01

001-11-2222

Department of the Treasury Internal Revenue Service

items sold at a loss .

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

Attachment Sequence No. 01

Your social security number

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

ROBERT E & ELLEN J BLACK

For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal

**Note:** The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See <a href="https://www.irs.gov/1099k">www.irs.gov/1099k</a>.

Par	t I Additional Income				
1	Taxable refunds, credits, or offsets of state and local income taxes			. 1	329
2a	Alimony received			. 2a	
b	Date of original divorce or separation agreement (see instructions):			2	
3	Business income or (loss). Attach Schedule C			. 3	
4	Business income or (loss). Attach Schedule C			. 4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Sch			. 5	
6	Farm income or (loss). Attach Schedule F			. 6	
7	Unemployment compensation			. 7	
8	Other income:	$I \Lambda$			
а	Net operating loss	8a		)	
b	Net operating loss	8b			
С	Cancellation of debt	8c	,		
d	Foreign earned income exclusion from Form 2555	8d	(	)	
е	Income from Form 8853	8e		4	
f	Income from Form 8889	8f			
g	Alaska Permanent Fund dividends  Jury duty pay	8g		_	
h	Jury duty pay	8h		_	
!	Prizes and awards	8i		_	
J	Activity not engaged in for profit income	8j 8k		_	
k	Stock options	8K		-	
ı	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	81			
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	_	-	
m n	Section 951(a) inclusion (see instructions)	8n			
0	Section 951A(a) inclusion (see instructions)	80		-	
р	Section 461(I) excess business loss adjustment	8p			
q	Taxable distributions from an ABLE account (see instructions)	8g			
r	Scholarship and fellowship grants not reported on Form W-2	8r			
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line				
Ū	1a or 1d	8s	(	)	
t	Pension or annuity from a nonqualifed deferred compensation plan or a				
	nongovernmental section 457 plan	8t			
u	Wages earned while incarcerated	8u			
v	Digital assets received as ordinary income not reported elsewhere. See				
	instructions	8v			
z	Other income. List type and amount:				
	·· ———	8z			
9	Total other income. Add lines 8a through 8z	· .		. 9	1
10	Combine lines 1 through 7 and 9. This is your additional income. Enter here				000
	1040-SR, or 1040-NR, line 8			. 10	329

Schedule 1 (Form 1040) 2024 Page **2** 

Part	Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach		
	Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Self-employed health insurance deduction	18	
19a	Alimony paid	19a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21	Student loan interest deduction	21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
а	Jury duty pay (see instructions)	_	
b	Deductible expenses related to income reported on line 8I from the rental of		
	personal property engaged in for profit	-	
С	Nontaxable amount of the value of Olympic and Paralympic medals and USOC		
_	prize money reported on line 8m	-	
d	Reforestation amortization and expenses		
е	Repayment of supplemental unemployment benefits under the Trade Act of		
	1974		
f	Contributions to section 501(c)(18)(D) pension plans	-	
g	Contributions by certain chaplains to section 403(b) plans	-	
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)		
i	discrimination claims (see instructions)		
'	IRS for information you provided that helped the IRS detect tax law violations 24i		
j	Housing deduction from Form 2555	-	
ј k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)  24k		
Z	Other adjustments. List type and amount:	-	
~	24z		
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form		
_0	1040, 1040-SR, or 1040-NR, line 10	26	



## D-400 Individual Income Tax Return

2024

·	
DOR Use Only	

IMPORTANT: Do not send a photocopy of this form.

AMENDED RETURN Fill in circle (See instructions)

For calendar ye	ear <b>2024</b> , or fiscal year beginning (MM	1-DD)	= 2 <b>4</b> ai	nd ending (MM-DD-YY)	
Your Social Security No	umber	Vou must enter		se's Social Security Number	
001	-11-2222 <b>(</b> §	You <u>must</u> enter yo social security numb		002-22-3333	}
Your First Name (	JSE CAPITAL LETTERS FOR YOUR NAME AND ADDRI	ESS) M.I.	Your Last Name		
ROBERT	7	E	BLACK		
If a Joint Return, S	pouse's First Name	M.I.	Spouse's Last Name		
ELLEN		J	BLACK		
Mailing Address					Apartment <b>N</b> umber
102 GF	REEN ROAD				
City		Stat	e Zip Code	Country (If not U.S.)	County (Enter first five letters)
ANYWHE	RE	N	C 2111	L1	WASHI
	Endowment Fund: You may contribute				designating some
	ayment to the Fund. To make a contribut r overpayment to the Fund, enter the amo				ation about the Fun
	Fill in circle if you, or if married filing join			· · · · · · · · · · · · · · · · · · ·	
eceased Taxpay				eath of deceased taxpayer or dec	
Fill in circle if retu	rn is fi <b>l</b> ed and signed by Executor,	Taxpayer		Spouse	
Administrator, or 0	Court-Appointed Personal Representative	ve. (MM-DD-YY)		(MM-DD-YY)	
esidency Status	Were you a resident of N.C. for the Was your spouse a resident for	•		No If <b>No</b> , complet Form D-400 S	e and attach chedule PN.
eteran Informatio	on Are you a veteran?	es O No	ls your spouse	a veteran? Yes No	
ederal Extension	Were you granted an automatic	extension to file v	our 2024 federal in	come tax return e.g. Form 1040	)? Yes No
3. Married	Filing Jointly Filing Separately Household Fing Widow(er) (Year spouse died:	Name		Enter Whole U.S. Dollars Only	_
	usted Gross Income	<u> </u>	<b>6.</b>	97929.00	)
7. Additions to	Federal Adjusted Gross Income D-400 Schedule S, Part A, Line 16)		<b>&gt;</b> 7.		
8. Add Lines 6	and 7		8.	97929.00	
9. Deductions (From Form	From Federal Adjusted Gross Income D-400 Schedule S, Part B, Line 41)	е	<b>&gt;</b> 9.	28729.00	)
children for v	ction (On Line 10a, enter the numbe whom you were allowed a federal child er the amount of the child deduction. Se	tax credit. On	▶ 10a.	<b>▶</b> 10b.	
	ndard Deduction OR O N.C. Itemi ircle only. See Form D-400 Schedule A		<b>1</b> 1.	25500.00	)
<b>12. a. Add</b> Line: 10b, and	11. 54229.0	from I	12a	43700.00	
(From Form	esidents and Nonresidents Taxable P D-400 Schedule PN, Line 24. Enter am		<b>1</b> 3.		
Full-year re Part-year re	ina Taxable Income sidents enter the amount from Line 12b sidents and nonresidents multiply am amount on Line 13.		by ► 14.	43700.00	
15. North Carol	ina Income Tax 14 by 4.5% (0.0450). If zero or less, er	nter a zero.	<b>1</b> 5.	1967.00	)

BLACK

**2024** 

001-11-2222

16	Tax Credits (From Form D-400	OTC Dart 3 Line 20)			<b>1</b> 6.	
	·	710, Fait 3, Lilie 20j				
17.	Subtract Line 16 from Line 15				17.	1967.00
18.	Consumer Use Tax (See instr		ertify that no Consume ix is due, fill in circle.	er ► ○	<b>1</b> 8.	25.00
19.	Add Lines 17 and 18			_	19.	1992.00
20.	North Carolina Income Tax Withheld	four tax withheld $1945.00$	•	ise's tax withhe <b>l</b> d		
21	•	エタせつ・0 0 2024 estimated tax		with extension		If you claim a
[ · ·	<b>&gt;</b>	1200.00				partnership payment on Line 21c or S
	c. F	Partnership	d. S Co	rporation		corporation payment on Line 21d, you must attach a copy of the
	<b>&gt;</b>		•			attach a copy of the NC K-1.
22.	Additional Payments (Amende	ed Returns Only. See instruction	าร)		22.	
23.	Add Lines 20a through 22				23.	3145.00
24.	Previous Refunds (Amended I	Returns Only. See instructions)			24.	
25.	Subtract Line 24 from Line 23.	. (If less than zero, see instruc	ctions.)		25.	3145.00
26.	a. Tax Due - If Line 25 is less t	than Line 19, subtract Line 25	from Line 19. Otherw	rise, go to Line 28.	. <b>&gt;</b> 26a.	
	b. Penalties	c. Interest	(Add Lines 26b and 26c and			
	<b>&gt;</b>	•	enter the total on Line 26d.)		26d.	
	e. Interest on the Underpaym (See instructions and enter	nent of Estimated Income Tax letter in box, if applicable.)	Exception to Underpayment		▶ 26e.	
27.	Amount Due - Add Lines 26a, Pay in U.S. Currency from a li online at <u>ncdor.gov</u> .		of Estimated		27. \$	
28.	Overpayment - If Line 25 is mo 19 from Line 25.	ore than Line 19, subtract Line			28.	1153.00
29.	When filing an am Amount of Line 28 to be applied	ended return, see instructions d to <b>2025 Estimated Income</b>		70202	<b>&gt;</b> 29.	250.00
30.	Contribution to the <b>N.C. Nonga</b>	ame and Endangered Wildlife	e Fund	0402	<b>&gt;</b> 30.	
31.	Contribution to the N.C. Educa	tion Endowment Fund		6	<b>&gt;</b> 31.	
32.	Contribution to the <b>N.C. Breast</b>	t and Cervical Cancer Contro	ol Program		<b>3</b> 2.	
33.	Add Lines 29 through 32				33.	250.00
34.	Subtract Line 33 from Line 28. For direct deposit, file electron		efunded		<b>▶</b> 34.	903.00
Id	eclare and certify that I have examined this	s return and accompanying schedu <b>l</b> es an	nd statements, and to the bes	st of my knowledge and	belief, they are true, corr	ect, and complete.
Yo	ur Signature	Date	Spouse's Sig	nature (If filing joint re	turn, both must sign.)	Date
Co	ontact Phone Number (Include area code)		Check discus	here if you authories this return and a	ize the North Carolir ttachments with the	na Department of Revenue to paid preparer below.
AID	If prepared by a person other than information of which the preparer to the pr	taxpayer, this certification is based on a nas any knowledge.	Preparer's FEIN,	SSN, or PT <b>I</b> N	Preparer's Contac	t Phone Number (Include area code)
		Date	<b>_</b>			
		REFUND, mail return to: N.C. Di				EICH NC 27640 0640

NCDOR Web-Fill 9-24

## D-400 Schedule S 2024 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Your Social Security Number

BLACK

Do not send a photocopy of this form.

001-11-2222

Part A. Additions to Federal Adjusted Gross Income	Only add items that are not included in fed	eral adjusted gross income)
Interest Income From Obligations of States Other Than N.C.	<b>&gt;</b> 1.	
2. Deferred Gains Reinvested Into an Opportunity Fund	<b>&gt;</b> 2.	
3. Bonus Depreciation	<b>&gt;</b> 3.	
4. IRC Section 179 Expense	<b>&gt;</b> 4.	
5. S-Corporation Shareholder Built-in Gains Tax	<b>&gt;</b> 5.	
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed	of in 2024 <b>•</b> 6.	
7. Federal Net Operating Loss Deduction	<b></b> 7.	
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.	
10. Discharge of Qualified Principal Residence Indebtedness	70 ≥ 10.	
11. Qualified Education Loan Payments Paid by Employer	04 40 20 20	
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	<b>▶</b> 12.	
13. Discharge of Certain Student Loan Debt	▶ 13.	
14. Taxed Pass-Through Entity Loss	<b>■</b> 14.	
15. Reserved for Future Use	<b>▶</b> 15.	
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400)	), Line 7) 16.	
Part B. Deductions From Federal Adjusted Gross Incom	<b>ne</b> (Only deduct items that are included in fe	ederal adjusted gross income)
17. State or Local Income Tax Refund	<b>▶</b> 17.	329.00
18. Interest Income From Obligations of the United States or United States' Poss	sessions 18.	

BLACK

001-11-2222

## Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Part B. Deductions Fro	om Federal Adjusted Gross Income	(Only deduct items that a	are included in fe	deral adjusted gross income)
19. Taxable Portion of Social Secu	urity and Railroad Retirement Benefits		<b>1</b> 9.	
20. Retirement Benefits Received Government Retirees, i.e. <i>Bail</i>	<b>&gt;</b> 20.	28400.00		
21. Certain Retirement Benefits R Not Deducted on Line 20	<b>▶</b> 21.			
22. Bonus Asset Basis			<b>2</b> 2.	
23. Bonus Depreciation				
▶ 23a. 2019	➤ 23b. 2020	➤ 23c. 2021		
▶ 23d. 2022	➤ 23e. 2023		23f.	
24. IRC Section 179 Expense				
▶ 24a. 2019	➤ 24b. 2020	➤ 24c. 2021		
▶ 24d. 2022	➤ 24e. 2023		24f.	
25. Recognized IRC Section 1400	Z-2 Gain		<b>&gt;</b> 25.	
<b>26.</b> Gain From the Disposition of E Before July 1, 1995	Exempt N.C. Obligations Issued		<b>&gt;</b> 26.	
27. Exempt Income Earned or Rec Recognized Indian Tribe	ceived by a Member of a Federally		<b>&gt;</b> 27.	
<b>28.</b> Amount by Which State Basis Disposed of in 2024	Exceeds Federal Basis for Property		<b>&gt;</b> 28.	
29. Ordinary and Necessary Busin to Claiming a Federal Tax Cred	ness Expense Reduced or not Allowed Due dit in Lieu of a Deduction	0208	<b>&gt;</b> 29.	
30. Personal Education Student Ad	ccount Deposits	04026	<b>&gt;</b> 30.	
31. Certain State Emergency Resp Fund Payments	ponse and Disaster Relief Reserve		<b>&gt;</b> 31.	
32. Certain Economic Incentive Pa	ayments		<b>▶</b> 32.	
33. Certain N.C. Grant Payments			<b>&gt;</b> 33.	
<b>34.</b> Certain Net Operating Loss Ca added to AGI in tax years 2013	arrybacks (Limited to 20% of amount 3 through 2019)		<b>&gt;</b> 34.	
35. Excess Net Operating Loss Ca	arryforward (Limited to 20% of amount added to A	GI in 2019 and 2020)	<b>&gt;</b> 35.	
36. Excess Business Loss (Limited	d to 20% of amount added to AGI in 2018, 2019, a	and 2020)	<b>&gt;</b> 36.	
37. Business Interest Limitation (Li	imited to 20% of amount added to AGI in 2019 an	d 2020)	<b>&gt;</b> 37.	
<b>38.</b> Taxed Pass-Through Entity Inc	come			
▶38a. N.C. Sourced	➤ 38b. Non-N.C. Sourced		38c.	
39. N.C. Net Operating Loss			<b>&gt;</b> 39.	
40. Reserved for Future Use			<b>&gt;</b> 40.	
41. Total Deductions - Add Lines 1 here and on Form D-400, Line	17 through 22, 23f, 24f, 25 through 37, 38c, 39, an 9)	d 40 (Enter the total	41.	28729.00

#### **Test Question #3**

#### **Facts:**

Joe T. (202-00-0000) and Mary C. (303-00-0000) Army are both South Carolina residents. Their address is 101 Army Road, Fort Mill, SC 12789.

Joe received wages from Duke Energy in Fort Mill, SC in the amount of \$56,800.00 and had \$0.00 withheld in North Carolina state income tax. He retired from the U.S. Army in 2014 with 22 years of service and receives his military retirement in the amount of \$42,100.00. Mary worked for Bank of America located in Charlotte, NC. She received wages in the amount of \$35,250.00 and had \$1,330.00 withheld in North Carolina state income tax. In addition, Mary received interest income in the amount of \$212.00. They did not make any out-of-state purchases.

Mr. & Mrs. Army filed their 2024 federal income tax return as married filing jointly.

Please complete North Carolina individual income tax returns using the married filing jointly and married filing separately filing statuses to determine the most beneficial filing for Mr. & Mrs. Army. In both scenarios, it was more beneficial for the taxpayers to claim the federal standard deduction and North Carolina standard deduction. Mr. Army elects to denote that he is a veteran on the married filing jointly North Carolina income tax return.

# Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return

<b>1040</b>		artment of the Treasury—Internal Revenue Servi <b>S. Individual Income Ta</b> x		202	4	OMB No. 1545-	-0074	IRS Use Onl	y—Do not wr	ite or staple in this space.
For the year Jar	ı. 1–Dec	c. 31, 2024, or other tax year beginning		, 2024, end	ing			, 20	See sep	parate instructions.
Your first name	and mi	iddle initial	Last name ARMY						1	cial security number
If joint return, s	pouse's	s first name and middle initial	Last name ARMY						1 -	s social security number
Home address		er and street). If you have a P.O. box, see OAD	instructions.				A	pt. no.		ntial Election Campaign ere if you, or your
City, town, or p		ce. If you have a foreign address, also co	mplete spaces be	elow.	Sta		ZIP co		to go to	f filing jointly, want \$3 this fund. Checking a bw will not change
Foreign country	/ name		Foreign p	province/state/c	count	ty	Foreig	n postal code		or refund.  You Spouse
Check only one box.  Single  Married filing jointly (even if only one had income)  Married filing separately (MFS)  Married filing separately (MFS)  Upualifying surviving spouse (QSS)  If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:  If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):							ld's name if the			
Digital Assets		ny time during 2024, did you: (a) reca					_			☐ Yes ☑ No
Standard Deduction		neone can claim:  You as a de Spouse itemizes on a separate reture:  Were born before January 2, 1	n or you were a			30	n befo	ore January	2 1960	☐ Is blind
Dependent:						(3) Relationsh	10			ies for (see instructions):
If more than four dependents, see instruction and check here	(1) F	irst name Last name	(2)	Social security number		to you		Child tax o		Credit for other dependents
Income	1a	Total amount from Form(s) W-2, be	ox 1 (see instru	ctions)				- 4	. 1a	92050
Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions.	b c d e f g h	Household employee wages not re Tip income not reported on line 1a Medicaid waiver payments not rep Taxable dependent care benefits f Employer-provided adoption bene Wages from Form 8919, line 6. Other earned income (see instruction to the combat pay election (see	eported on Form (see instruction ported on Form( rom Form 2441 fits from Form 8 ions)	n(s) W-2	nstru	ctions)			. 1b . 1c . 1d . 1e . 1f . 1g	
Attach Sch. B if required.	2a 3a	Add lines 1a through 1h  Tax-exempt interest	2a 3a	, 	<b>b</b> 0	axable interest	ds .			92050 212
Standard Deduction for — Single or Married filing separately, \$14,600 Married filing	4a 5a 6a c	Pensions and annuities	<b>6a</b> lection method, dule D if require	, check here (ed. If not requ	<b>b</b> Ta <b>b</b> Ta (see sired,	, check here	: : 		. 5b . 6b	42100
jointly or Qualifying surviving spouse, \$29,200 Head of household, \$21,900	8 9 10 11	Additional income from Schedule Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, Adjustments to income from Sche Subtract line 10 from line 9. This is	, and 8. This is y dule 1, line 26 s your <b>adjusted</b>	your <b>total inc</b> I <b>gross incon</b>	ome			· · · · · · · · · · · · · · · · · · ·	. 8 . 9 . 10 . 11	134362 134362
If you checked any box under Standard Deduction,	12 13 14	Standard deduction or itemized Qualified business income deducti Add lines 12 and 13		3995 or Form	899		· · · · · · · · · · · · · · · · · · ·		. 12 . 13 . 14	29200
see instructions.	15	Subtract line 14 from line 11. If zer	o or lose enter	-O- This is w	our t	avable incom	Δ		15	105162

Form 1040 (2024	)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	з 🗌		16	
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	
	23 24	Other taxes, including self-e Add lines 22 and 23. This is				<i>77.</i> 7:1		23	
Payments	25	Federal income tax withheld							
. aymomo	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	
If you have a	26	2024 estimated tax paymen	ts and amount a	pplied from 20	23 return			26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)				27			
attacii Scii. Lio.	28	Additional child tax credit from	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .	<u></u>			30			
	31	Amount from Schedule 3, lir	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	syments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amour	t you <b>overpaid</b>		34	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	. 🗆	35a	
Direct deposit?	b	Routing number c Type: _ Checking _ Savings							
See instructions.	d	Account number							
	36	Amount of line 34 you want	applied to your	2025 estimate	ed tax	36	_		
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party Designee		you want to allow another tructions	person to disc	cuss this retur			omplete	below.	□No
3	Des	signee's		Phone			onal ident	fication	
	nar			no.	_		ber (PIN)		
Sign		der penalties of perjury, I declare the							
Here			proto: Boolaration	of preparer (other than taxpayer) is based on all information					nt you an Identity
	YOU	ur signature		Date	Your occupation				IN, enter it here
Joint return?							(see	inst.)	
See instructions.	Spo	ouse's signature. If a joint return, I	<b>both</b> must sign.	Date	Spouse's occupation	on			nt your spouse an
Keep a copy for your records.								tity Prote inst.)	ection PIN, enter it here
•	Dh	200.00		Email address			(000		
		parer's name	Preparer's signat	Email address		Date	PTIN		Check if:
Paid	116	paror o namo	i roparor a aigilat	uio		Date	' ' ' ' ' '		Self-employed
Preparer		n'o nama	I				Dh-	no no	ocn employed
Use Only		n's name					_	ne no.	
	rırr	n's address					Firm	i's EIN	



## D-400 Individual Income Tax Return

2024

IMPORTANT: Do not send a photocopy of this form.

AMENDED RETURN Fill in circle (See instructions)

	For calendar year	<b>2024,</b> or fiscal year begin	ning (MM-DD)		- 2	2 <b>4</b> and e	ending (MM-DD	P-YY)	
Your Social Security Number		r			$\overline{}$	Spouse's	Social Security Nur	mber	
	202-0	0-0000		ust enter yo curity num			303-0	00-000	)
. 1	Your First Name (USE C	CAPITAL LETTERS FOR YOUR NAME	AND ADDRESS)	M.I.	Your Last Na	me			
,	JOE			${f T}$	ARMY				
	If a Joint Return, Spous	e's First Name		M.I.	Spouse's Las	st Name			
	MARY			С	ARMY	<del>,</del>			
_	Mailing Address								Apartment Number
)	101 ARM	Y ROAD							
	City			Sta	te Z	Zip Code	Country (If no	ot U.S.)	County (Enter first five letters)
	FORT MI	LL		S	C	12789			
les-	all of your overpaym To designate your ov	dowment Fund: You may one of the Fund. To make a erpayment to the Fund, ente	contribution, end r the amount of y	lose Form our desigr	n NC-EDU a nation on Pa	and your pay ge 2, Line 31	ment of \$ I.( <i>See instruct</i>	tions for inform	ation about the Fund.,
		ill in circle if you, or if married	filing jointly, your	spouse w					
	eased Taxpayer I			_	Enter	date of death			ceased spouse.
		filed and signed by Execut rt-Appointed Personal Repr		Taxpayer (MM-DD-YY)			Spouse (MM-DD	e I-YY)	
Residency Status  Were you a resident of N.C. for the Was your spouse a resident for the				,		Yes Yes		If <b>No</b> , comple Form D-400 S	
Vete	eran Information	Are you a veteran?	Yes N	o	ls you	r spouse a v	eteran?	Yes No	
Fed	eral Extension	Were you granted an a	utomatic extensi	on to file y	our 2024 fe	ederal incom	ne tax return, e	.g., Form 104	0? Yes No
Filing Status  (Fili in one circle only)	<ol> <li>Head of Ho</li> <li>Qualifying</li> <li>Federal Adjuste</li> <li>Additions to Fer (From Form D-4)</li> <li>Add Lines 6 and</li> <li>Deductions Fro (From Form D-4)</li> <li>Child Deduction children for who</li> </ol>	ng Separately self-reyord (Enter you was hold Widow(er) (Year spouse died: d Gross Income deral Adjusted Gross Income 20 Schedule S, Part A, Line	ome 16) s Income 41) e number of quiral child tax crea	dit. On	<ul> <li>▶ 6.</li> <li>▶ 7.</li> <li>8.</li> <li>▶ 9.</li> <li>▶ 10a.</li> </ul>		134	Oollars Only 2362.00	
s Here	11. N.C. Standa	ard Deduction OR No No No. 2 only. See Form D-400 Sc.	I.C. Itemized Dec		<b>▶</b> 11.		25	5500.00	====3
Staple W-2s Here	<b>12. a. Add</b> Lines 9, 10b, and 11.		00.00				66	762.00	6
Stap		ents and Nonresidents Ta 00 Schedule PN, Line 24.			<b>&gt;</b> 13.	<del>.</del>		0.3823	
	14. North Carolina Full-year reside Part-year reside the decimal amo	ents enter the amount from ents and nonresidents mu	Line 12b. Iltiply amount on	Line 12b	by <b>&gt;</b> 14		25	5510.00	
	15. North Carolina Multiply Line 14	Income Tax by 4.5% (0.0450). If zero o	r less, enter a ze	ero.	<b>1</b> 5.		1	148.00	)

0 Web-Fill ARMY

Tax Year **2024** 

202-00-0000

16.	Tax Credits (From Form D-400TC, Part 3, Line 20)		<b>)</b> 16.	
17.	Subtract Line 16 from Line 15		17.	1148.00
18.	Consumer Use Tax (See instructions)	If you certify that no Consumer Use Tax is due, fill in circle.	<b>▶ ●</b> 18.	
	Add Lines 17 and 18  North Carolina Income Tax Withheld  a. Your tax withheld	b. Spouse'	19. s tax withheld 1330.00	1148.00
21.	Other Tax Payments  a. 2024 estimated tax  c. Partnership	b. Paid with  d. S Corpo	n extension	If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.
22.	Additional Payments (Amended Returns Only. See	instructions)	22.	
23	Add Lines 20a through 22		23.	1330.00
24	Previous Refunds (Amended Returns Only. See in	structions)	24.	
25	Subtract Line 24 from Line 23. (If less than zero, s	see instructions.)	25.	1330.00
27 28 29 30 31 32	a. Tax Due - If Line 25 is less than Line 19, subtract b. Penalties  c. Interest  e. Interest on the Underpayment of Estimated In (See instructions and enter letter in box, if applied Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - Year online at ncdor.gov.  Overpayment - If Line 25 is more than Line 19, sull 19 from Line 25.  When filling an amended return, see in Amount of Line 28 to be applied to 2025 Estimated Contribution to the N.C. Nongame and Endangered Contribution to the N.C. Education Endowment For Contribution to the N.C. Breast and Cervical Candadd Lines 29 through 32	(Add Lines 26b and 26c and enter the total on Line 26d.)  acome Tax Eable.)  Couran pay  Our can pay  Outract Line  Structions  I Income Tax  Ed Wildlife Fund	go to Line 28.	182.00
	Subtract Line 33 from Line 28. This is the Amoun For direct deposit, file electronically endere and certify that I have examined this return and accompanying		my knowledge and belief, they are	182.00
l	ur Signature  ntact Phone Number	, ,	re (If filing joint return, both mus re if you authorize the North	t sign.) Date  Carolina Department of Revenue to
	(Include area code)	discuss the		with the paid preparer below.
PAID	If prepared by a person other than taxpayer, this certification information of which the preparer has any knowledge.  Paid Preparer's Signature	Preparer's FEIN, SSN  Date	N, or PTIN Preparer's	Contact Phone Number (Include area code)
$\vdash$	If REFUND, mail return	to: N.C. DEPT. OF REVENUE, P.O. B		
L_	If you ARE NOT due a refund, mail return, any p	ayment, anα υ-400ν to: N.C. DEPT. (	DE REVENUE, P.O. BOX 2500	u, RALEIGH, NC 2/640-0640



## D-400 Schedule S 2024 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Your Social Security Number

**ARMY** 

Do not send a photocopy of this form.

202-00-0000

Part A. Additions to Federal Adjusted Gross Income (Only	add items that are not included in federal adjusted gross income)				
Interest Income From Obligations of States Other Than N.C.	<b>&gt;</b> 1.				
2. Deferred Gains Reinvested Into an Opportunity Fund	<b>&gt;</b> 2.				
3. Bonus Depreciation	<b>&gt;</b> 3.				
4. IRC Section 179 Expense	<b>▶</b> 4.				
5. S-Corporation Shareholder Built-in Gains Tax	<b>&gt;</b> 5.				
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2	2024				
7. Federal Net Operating Loss Deduction	<b>&gt;</b> 7.				
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	<b>&gt;</b> 8.				
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.				
10. Discharge of Qualified Principal Residence Indebtedness	70 02 02 07				
11. Qualified Education Loan Payments Paid by Employer	0 4 0 0 0 0 0 0 0 0				
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	<b>▶</b> 12.				
13. Discharge of Certain Student Loan Debt	<b>▶</b> 13.				
14. Taxed Pass-Through Entity Loss	<b>▶</b> 14.				
15. Reserved for Future Use	<b>▶</b> 15.				
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line	7) 16.				
Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)					
17. State or Local Income Tax Refund	<b>▶</b> 17.				
18. Interest Income From Obligations of the United States or United States' Possessio	ns ▶ 18.				

ARMY

**2024** 

202-00-0000

## Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Fait B. Deductions From Federal Adjusted Gross income (Only deduct items that	are included in leder	ai adjusted gross income)
19. Taxable Portion of Social Security and Railroad Retirement Benefits	<b>1</b> 9.	
20. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	<b>&gt;</b> 20.	
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	<b>2</b> 1.	42100.00
22. Bonus Asset Basis	<b>2</b> 2.	
23. Bonus Depreciation		
▶ 23a.       ≥ 23b.         2019       2020		
▶ 23d.         2022         ≥ 23e.         2023	23f.	
24. IRC Section 179 Expense		
▶ 24a.       ≥ 24b.         2019       2020         ≥ 24c.       2021		
▶ 24d.         2022       2023	24f.	
25. Recognized IRC Section 1400Z-2 Gain	<b>&gt;</b> 25.	
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	<b>&gt;</b> 26.	
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	<b>&gt;</b> 27.	
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	<b>&gt;</b> 28.	
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	<b>&gt;</b> 29.	
30. Personal Education Student Account Deposits	<b>&gt;</b> 30.	
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	<b>&gt;</b> 31.	
32. Certain Economic Incentive Payments	<b>▶</b> 32.	
33. Certain N.C. Grant Payments	<b>&gt;</b> 33.	
34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	<b>▶</b> 34.	
35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	<b>&gt;</b> 35.	
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	<b>▶</b> 36.	
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	<b>&gt;</b> 37.	
38. Taxed Pass-Through Entity Income		
▶ 38a. N.C. Sourced ▶ 38b. Non-N.C. Sourced	38c.	
39. N.C. Net Operating Loss	<b>&gt;</b> 39.	
40. Reserved for Future Use	<b>&gt;</b> 40.	
41. Total Deductions - Add Lines 17 through 22, 23f, 24f, 25 through 37, 38c, 39, and 40 (Enter the total here and on Form D-400, Line 9)	41.	42100.00



**ARMY** 

## D-400 Schedule PN 2024 Part-Year Resident and Nonresident Schedule

DOR Use Only
--------------------

202-00-0000

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2024, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Form D-400. If you do not, the Department may be unable to process your return.	importantly, you must attach both pages of this schedule to
Last Name (First 10 Characters)	Your Social Security Number

Do not send a photocopy of this form.

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "part-year exident" if you were not a resident of N.C. at any time during the tax year.

and	became a resident of another state during the ta	ax year. You are a " <b>nonres</b>	ident" if you were not a resident	of N.C. at any time during the tax year.
	Importa	nt: Refer to the Instruction	ons before completing this for	n.
P	art A. Residency Status			
		Part-Year Resident . residency ended	Spouse is: (Fill in applicable of Full-Year Resident Date N.C. residency began	le circle)  Nonresident
	(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)
	you and your spouse were both full-year reside			Do not attach Schedule PN to Form D-400.
P	art B. Allocation of Income for P	art-Year Resident	s and Nonresidents	
	Total Income		COLUMN A  Total Income from all Sources	COLUMN B  Amount of Column A  Attributable to N.C.
1.	Wages, Salaries, Tips, Etc.	1	92050.	35250.00
2.	Taxable Interest	2	212.	00
3.	Taxable Dividends	3	3.	
4.	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes		l.	
5.	Alimony Received	5	j.	
6.	Business Income or (Loss)	6	S.	
7.	Capital Gain or (Loss)	7 2	<b>'</b> .	
8.	Other Gains or (Losses)	02090	3.	
9.	Taxable Amount of IRA Distributions	4026	).	
10.	Taxable Amount of Pensions and Annuities	10	42100.	00
11.	Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11		
12.	Farm Income or (Loss)	12	2.	
13.	Unemployment Compensation	13	3.	
14.	Taxable Portion of Social Security and Railroad Retirement Benefits	14	l.	
15.	Other Income	15	5.	
16.	Total Income (Add Lines 1 through 15)	16	134362.	35250.00

r Your Social Security Number

**ARMY** 

Tax Year **2024** 

202-00-0000

#### Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments		COLUMN A  Amount from Form D-400 Schedule S		COLUMN B
17. Additions:		D-400 Scriedule S		Attributable to N.O.
a. Interest Income From Obligations of States Other Than N.C.	17a.			
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.			
c. Bonus Depreciation	17c.			
d. IRC Section 179 Expense	17d.			
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.			
18. Total Additions (Add Lines 17a through 17e)	18.			
19. Deductions:				
a. State or Local Income Tax Refund	19a.			
b. Interest Income From Obligations of the United States or United States' Possessions	19b.			
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.			
d. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government	19d.			
Retirees, i.e. Bailey Settlement  e. Bonus Asset Basis	19e.			
f. Bonus Depreciation	19f.			
g. IRC Section 179 Expense	19g.			
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.	42100.00		
20. Total Deductions (Add Lines 19a through 19h)	20.	42100.00		
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	21.	92262.00		35250.00
Part C. Part-Year Residents and Nonresidents Tax	able	Percentage		
22. Enter the Amount From Column B, Line 21		<b>▶</b> 22.		35250.00
23. Enter the Amount From Column A, Line 21		<b>▶</b> 23.		92262.00
24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23) Enter the result as a decimal amount here and on Form D-400, Line	13.	·	24.	0.3821



## D-400 Schedule PN-1 2024 Other Additions and Other Deductions

DOR Use Only					
--------------------	--	--	--	--	--

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

**ARMY** 

Important: Refer to the Instructions before completing this worksheet. Your Social Security Number

202-00-0000

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2024 Form D-400 Schedule S, Part A)

			COLUMN A  Amount from Form D-400 Schedule S	COLUMN B  Amount of Column A  Attributable to N.C.
1.	S Corporation Shareholder Built-in Gains Tax	1.		
2.	Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	2.		
3.	Federal Net Operating Loss Deduction	3.		
4.	State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.		
5.	Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.		
6.	Discharge of Qualified Principal Residence Indebtedness	6.		
7.	Qualified Education Loan Payments Paid by Employer	7.		
8.	Expenses Allocable to Income Exempt or Excluded From Gross Income	8.		
9.	Discharge of Certain Student Loan Debt	9.		
0.	Taxed Pass-Through Entity Loss	10.		
1.	Reserved for Future Use	11.		
2.	<b>Total Other Additions</b> (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12.		

Tax Year **2024** 

Your Social Security Number

202-00-0000

Sch. PN-1 ARMY /eb-Fill 9-24

#### Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2024 Form D-400 Schedule S, Part B)

# COLUMN A Amount from Form D 400 Schodule S

COLUMN B

Amount of Column A

Attributable to N.C.

			D-400 Schedule S	Attributable to N.C.
13.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	42100.00	
14.	Recognized IRC Section 1400Z-2 Gain	14.		
15.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.		
16.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.		
17.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	17.		
18.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.		
19.	Personal Education Student Account Deposits	19.		
20.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.		
21.	Certain Economic Incentive Payments	21.		
22.	Certain N.C. Grant Payments	22.		
23.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.		
24.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.		
25.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.		
26.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.		
27.	Taxed Pass-Through Entity Income			
	27a. N.C. Sourced	27a.		
	27b. Non-N.C. Sourced	27b.		
28.	N.C. Net Operating Loss	28.		
29.	Reserved for Future Use	29.		
30.	Total Other Deductions (Add Lines 13 through 29) Enter the	30.	42100.00	



## D-400 Individual Income Tax Return

2024

AMENDED RETURN	
DOR Use Only	

IMPORTANT: Do not send a photocopy of this form

AMENDED RETURN
Fill in circle (See instructions)

	IIIII ONTANT: Bo not sena a pino	tocopy or tins for		1111111	dicie (dee instructions)
For calendar year 2	024, or fiscal year beginning (MM-L	OD)	= 2 4 and	ending (MM-DD-YY)	
Your Social Security Number			Spouse's	Social Security Number	
303-00		You <u>must</u> enter your cial security number(	<b>→</b>		
Your First Name (USE CA	PITAL LETTERS FOR YOUR NAME AND ADDRES	SS) M.I. You	ur Last Name		
MARY		C A	ARMY		
If a Joint Return, Spouse'	s First Name	M.I. Sp	ouse's Last Name		
Mailing Address					Apartment Number
	ROAD				· <del> </del>
City	1(011)	State	Zip Code	Country (If not U.S.)	County (Enter first five letters)
FORT MIL	т.	SC	12789	,	
all of your overpayme To designate your ove	owment Fund: You may contribute nt to the Fund. To make a contribution rpayment to the Fund, enter the amout in circle if you, or if married filing jointly	on, enclose Form NC int of your designation	EDU and your pay n on Page 2, Line 3	yment of \$	ormation about the Fund.
		y, your spouse were		h of deceased taxpayer or	
Deceased Taxpayer In	formation iled and signed by Executor,	Taxpayer	Enter date of deat	Spouse	deceased spouse.
	-Appointed Personal Representative			(MM-DD-YY)	
Residency Status	Were you a resident of N.C. for the Was your spouse a resident for the	,	Yes Yes	- E D 11	plete and attach 00 Schedule PN.
Veteran Information	Are you a veteran? Yes	No	Is your spouse a	veteran? Yes	No
Federal Extension	Were you granted an automatic e	xtension to file your	2024 federal incor	me tax return, e.g., Form 1	040? Yes No
1. Single 2. Married Filin 2. Married Filin 2. Married Filin 2. Married Filin 2. Head of Hou 3. Qualifying W	g Separately   (Enter your spouse's full name and Social Security Number)	Name JOE T AF			
5. Qualifying W	/idow(er) (Year spouse died:	)	Ent	er Whole U.S. Dollars Only	
6. Federal Adjusted	Gross Income		6.	35462.	00
	eral Adjusted Gross Income O Schedule S, Part A, Line 16)		<b>&gt;</b> 7.		
<b>8. Add</b> Lines 6 and	7		8.	35462.	00
	Federal Adjusted Gross Income O Schedule S, Part B, Line 41)		<b>)</b> 9.		
children for whom Line 10b, enter the	(On Line 10a, enter the number you were allowed a federal child to amount of the child deduction. See	ax credit. On 🕨	10a.	10b.	
11. N.C. Standar	d Deduction OR O N.C. Itemize only. See Form D-400 Schedule A.)		<b>1</b> 1.	12750.	
11. N.C. Standar (Fill in one circle) 12. a. Add Lines 9, 10b, and 11. 13. Part-year Reside (From Form D-40)	12750.00	12b. Subtract Line 12a from Lin		22712.0	c
13. Part-year Reside (From Form D-40	nts and Nonresidents Taxable Per O Schedule PN, Line 24. Enter amo		<b>1</b> 3.	0.994	40
	its enter the amount from Line 12b. Its and nonresidents multiply amou	unt on Line 12b by	<b>1</b> 4.	22576.	00
15. North Carolina Ir		er a zero.	<b>1</b> 5.	1016.0	00

Tax Year **2024** ARMY

303-00-0000

16.	Tax Credits (From Form D-400TC, Part 3, Line 20)	<b>1</b> 6.	
17.	Subtract Line 16 from Line 15	17.	1016.00
18.	Consumer Use Tax (See instructions)  If you certify that no Consumer Use Tax is due, fill in circle.	<b>1</b> 8.	
	Add Lines 17 and 18  North Carolina Income Tax Withheld  a. Your tax withheld b. Spouse's tax withheld b. Spouse's tax withheld	19.	1016.00
21.	Other Tax Payments  a. 2024 estimated tax  b. Paid with extension  c. Partnership  d. S Corporation		If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.
22.	Additional Payments (Amended Returns Only. See instructions)	22.	
23	. Add Lines 20a through 22	23.	1330.00
24	. Previous Refunds (Amended Returns Only. See instructions)	24.	
25	. Subtract Line 24 from Line 23. (If less than zero, see instructions.)	25.	1330.00
27 28 29 30 31 32	a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28.  b. Penalties  c. Interest  Add Lines 26b and 26c and enter the total on Line 28d.)  e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.)  Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - You can pay online at ncdor.goy.  Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25.  When filing an amended return, see instructions  Amount of Line 28 to be applied to 2025 Estimated Income Tax  Contribution to the N.C. Nongame and Endangered Wildlife Fund  Contribution to the N.C. Education Endowment Fund  Add Lines 29 through 32	<ul> <li>▶ 26a.</li> <li>26d.</li> <li>▶ 26e.</li> <li>27. \$</li> <li>28.</li> <li>▶ 29.</li> <li>▶ 30.</li> <li>▶ 31.</li> <li>▶ 32.</li> <li>33.</li> </ul>	314.00
	Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically  leclare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and because the schedules are statements.	elief, they are true	314.00 e, correct, and complete.
l	our Signature Date Spouse's Signature (If filing joint retu	•	,
	(Include area code) discuss this return and att		rolina Department of Revenue to the paid preparer below.
PAID	If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.  Preparer's FEIN, SSN, or PTIN  Paid Preparer's Signature  Date	Preparer's Co	ontact Phone Number (Include area code)
	If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O.		
L_	n you and not due a return, man return, any payment, and <b>b-4</b> 000 to: N.C. DEPT. OF REVENUE, P.C.	DUN 20000,	NALLIGH, NO 27040-0040



## **D-400 Schedule PN** 2024 Part-Year Resident and Nonresident Schedule

DOR Use			
Only			

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2024, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

	, I			
Last Name (First 10 Characters)				Your Social Security Number
ARMY		Do not s	send a photocopy of this f	303-00-000

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of nother state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

	Importar	nt: Refer to the Instruction	ns before completing this form.	
P	art A. Residency Status			
		Part-Year Resident residency ended	Spouse is: (Fill in applicable of Full-Year Resident No. No. residency began	onresident Part-Year Resident  Date N.C. residency ended
	(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)
	you and your spouse were both full-year reside		·	not attach Schedule PN to Form D-400.
P	art B. Allocation of Income for P	art-Year Residents	and Nonresidents	
	Total Income		COLUMN A  Total Income from all Sources	COLUMN B  Amount of Column A  Attributable to N.C.
1.	Wages, Salaries, Tips, Etc.	1.	35250.00	35250.00
2.	Taxable Interest	2.	212.00	)
3.	Taxable Dividends	3.		
4.	Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4.		
5.	Alimony Received	5.		
6.	Business Income or (Loss)	6.		
7.	Capital Gain or (Loss)	7.		
8.	Other Gains or (Losses)	02 8. 8.		
9.	Taxable Amount of IRA Distributions	04020		
10.	Taxable Amount of Pensions and Annuities	10.		
11.	Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11.		
12.	Farm Income or (Loss)	12.		
13.	Unemployment Compensation	13.		
14.	Taxable Portion of Social Security and Railroad Retirement Benefits	14.		
15.	Other Income	15.		
16.	Total Income (Add Lines 1 through 15)	16.	35462.00	35250.00

Tax Year **2024** 

Your Social Security Number

303-00-0000

## ARMY

#### Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments		COLUMN A	COLUMN B	
17. Additions:		Amount from Form D-400 Schedule S	Amount of Column Attributable to N.C	
a. Interest Income From Obligations of States Other Than N.C.	— 17a.	_		
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.			
c. Bonus Depreciation	17c.			
d. IRC Section 179 Expense	17d.			
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.			
18. Total Additions (Add Lines 17a through 17e)	18.			
19. Deductions:				
a. State or Local Income Tax Refund	19a.			
b. Interest Income From Obligations of the United States or United States' Possessions	19b.			
c. Taxable Portion of Social Security and Railroad Retirement Benefits	021 19c.			
d. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government	19d.			
Retirees, i.e. Bailey Settlement e. Bonus Asset Basis	19e.			
f. Bonus Depreciation	19f.			
g. IRC Section 179 Expense	19g.			
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.			
20. Total Deductions (Add Lines 19a through 19h)	20.			
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	21.	35462.00	35250	.00
Part C. Part-Year Residents and Nonresidents	Taxable P	ercentage		
2. Enter the Amount From Column B, Line 21		<b>&gt;</b> 22.	35250	.0
3. Enter the Amount From Column A, Line 21		<b>▶</b> 23.	35462	.0
24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23) Enter the result as a decimal amount here and on Form D-400, L	ine 13		24. 0.9	94

#### **Test Question #4**

#### **Facts:**

Lester L. (SSN 123-22-4567) and Gladys W. (SSN 234-33-6789) Scruggs were part-year residents of North Carolina for tax year 2024. They became North Carolina residents on July 1, 2024. Mr. Scruggs elects to denote on his North Carolina income tax return that he is a veteran. Mr. and Mrs. Scruggs have two children, James (SSN 444-55-6666) age 14 and Sue (SSN 777-66-3333) age 18 who is a full-time student. They live at 1313 Not Real Lane, Raleigh, North Carolina 27615. This is in Wake County.

Lester received \$25,000.00 in wages from Lockheed Martin earned in Virginia before becoming a North Carolina resident. He received \$55,000.00 in wages from Lockheed Martin earned in North Carolina after becoming a North Carolina resident on or after July 1, 2024 and had \$2,500.00 withheld in North Carolina state income tax. Mr. Scruggs received \$6,000.00 (\$500.00 per month) in his pension from the United States Navy (Bailey Vested) during 2024. Mr. Scruggs received two separate IRA distributions of \$10,000.00 each on April 2, 2024 and September 8, 2024. Mr. Scruggs received interest income each month with a yearly total of \$776.00 from Coastal Federal Credit Union. Mr. Scruggs also sold stock on December 1, 2024, for a capital gain of \$2,500.00. Gladys worked part-time at Dillard's after moving to North Carolina. She earned \$12,000.00 in wages and had \$400.00 withheld in North Carolina state income tax.

Previously, the taxpayers were North Carolina residents in tax year 2013 and claimed a deduction from federal adjusted gross income of \$5,000 for contributions made to an N.C. 529 Plan on their 2013 North Carolina income tax return. In 2024, the taxpayers withdrew \$5,000 from their N.C. 529 Plan on November 1, 2024 and the funds were not used for a purpose allowed under IRC section 529.

The Scruggs did not make any out-of-state purchases during the 2024 tax year. They claimed the standard deduction on their federal income tax return because it was greater than the amount of their eligible federal itemized deductions shown on Federal Schedule A. As a result, the Scruggs must determine if it will be more beneficial to claim the N.C. standard deduction or the allowable N.C. itemized deductions on their North Carolina income tax return. Please complete Mr. and Mrs. Scruggs 2024 North Carolina individual income tax return.

## Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return



OMB No. 1545-007

IRS Use Only-Do not write or staple in this space.

For the year Jar	n. 1–Dec	c. 31, 2024, or other tax year beginning		, 2024,	ending _		, 20	See se	parate instructions.			
Your first name	L		1	st name CRUGGS				Your so	ocial security number 22 4567			
If joint return, s		s first name and middle initial					Spouse 234	's social security number 33 6789	er			
		er and street). If you have a P.O. box, see EAL LANE	instructi	ons.			Apt. no.		Presidential Election Campaign			
		ice. If you have a foreign address, also co	mnlete s	naces helow	Sta	ate 7	IP code		here if you, or your if filing jointly, want \$3	3		
RALEIGH		oo. II you have a foreigh address, also oc	mpiete e	paded below.	N		7615		this fund. Checking a ow will not change	l		
Foreign country	y name			Foreign province/sta	ate/coun	ty F	oreign postal code		x or refund.  You Spous	se		
Filing Status Check only one box.		Single  Married filing jointly (even if only o  Married filing separately (MFS)  you checked the MFS box, enter the palifying person is a child but not you  If treating a nonresident alien or de their name (see instructions and a	e name o ur deper ual-statu	of your spouse. If ndent: us alien spouse a	s a U.S	Qualifyir		ouse (QS)	ild's name if the			
Digital Assets		ny time during 2024, did you: (a) rec nange, or otherwise dispose of a dig							☐ Yes ✓ No			
Standard Deduction		neone can claim:	•			a dependent						
		: Were born before January 2, 1			Spouse		before January	, 2, 1960	☐ Is blind	_		
Dependent	s (see	instructions):	V/	(2) Social sec	urity	(3) Relationship	(4) Check the	box if qual	ifies for (see instructions	3):		
If more	(1) F	First name Last name		number		to you	Child tax	credit	Credit for other dependen	ıts		
than four	JAI	MES SCRUGGS		444 55 66	66	SON	<b>✓</b>					
dependents,	SU	E SCRUGGS		777 66 33	33	DAUGHTER			<b>✓</b>			
see instruction and check	S									Π		
here	]							_		_		
Income	1a	Total amount from Form(s) W-2, b	ox 1 (se	e instructions)				. 1a	92000	<u>-</u>		
	b	Household employee wages not re						. 1b		П		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	a (see in:	structions) .				. 10	:	Π		
attach Forms	d	Medicaid waiver payments not rep	`	,	ee instri	uctions)		. 10		_		
W-2G and	e	Taxable dependent care benefits f		* * * * * * * * * * * * * * * * * * * *				. 16		_		
1099-R if tax was withheld.		•			29			. 1f		_		
If you did not	g	f Employer-provided adoption benefits from Form 8839, line 29						. 10		_		
get a Form	9 h	Other earned income (see instruct						. 1t		_		
W-2, see		·	,	ruotiona)				.   '''	•	-		
instructions.	i	Nontaxable combat pay election (s	see msu	ructions)				4-	92000	n		
	<u>z</u>	Add lines 1a through 1h	 0-					. 1z		_		
Attach Sch. B if required.	2a	' <del>-</del>	2a			axable interest		. 2b		_		
	3a_		3a	20000		Ordinary dividend	S	. 3b		_		
Standard	4a	<del>-</del>	4a	20000		axable amount .		. 4b		_		
Deduction for-	5a	<del>-</del>	5a	6000		axable amount .		. 5b		<u>)</u>		
Single or Married filing	6a	,	6a			axable amount .		. 6b		_		
separately,	_ c	If you elect to use the lump-sum e			•	•		H =	050	_		
\$14,600 Married filing	7	Capital gain or (loss). Attach Sche		•	•					<u>J</u>		
jointly or Qualifying	8	Additional income from Schedule						. 8		_		
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7		•	incom	e		. 9		<u>5</u>		
\$29,200 Head of	10	Adjustments to income from Sche						. 10	_	_		
household,	11	Subtract line 10 from line 9. This is	•	-				. 11		_		
\$21,900 If you checked	12	Standard deduction or itemized						. 12		<u>)</u>		
any box under Standard	13	Qualified business income deduct	ion from	n Form 8995 or Fo	orm 899	95-A		. 13	_	_		
Deduction,	14	Add lines 12 and 13						. 14				
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s enter -0- This	is Vour	taxable income		15	92076	~		

Form 1040 (2024	)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	з 🗌		16	
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	
	23 24	Other taxes, including self-e Add lines 22 and 23. This is				<i>77.</i> 7:1		23	
Payments	25	Federal income tax withheld							
. aymomo	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	
If you have a	26	2024 estimated tax paymen	ts and amount a	pplied from 20	23 return			26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)				27			
attacii Scii. Lio.	28	Additional child tax credit from	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .	<u></u>			30			
	31	Amount from Schedule 3, lir	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	syments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amour	t you <b>overpaid</b>		34	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	🔲	35a	
Direct deposit?	b	Routing number			c Type:	Checking	Savings		
See instructions.	d	Account number							
	36	Amount of line 34 you want	applied to your	2025 estimate	ed tax	36	_		
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party Designee		you want to allow another tructions	person to disc	cuss this retur			omplete	below.	□No
3	Des	signee's		Phone			onal ident	fication	
	nar			no.	_		ber (PIN)		
Sign		der penalties of perjury, I declare the ef, they are true, correct, and com							
Here			proto: Boolaration		, , ,	sou on an imorrian			nt you an Identity
	YOU	ur signature		Date	Your occupation				IN, enter it here
Joint return?							(see	inst.)	
See instructions.	Spouse's signature. If a joint return, both must sign.			Date	Spouse's occupation	on			nt your spouse an
Keep a copy for your records.								tity Prote inst.)	ection PIN, enter it here
•	Dh			Consil adduses			(000		
		parer's name	Preparer's signat	Email address		Date	PTIN		Check if:
Paid	116	paror o namo	i roparor a aigilat	uio		Date	' ' ''		Self-employed
Preparer		n'o nama	I				Db-	no no	ocn employed
Use Only		n's name						ne no.	
	rırr	n's address					Firm	i's EIN	

## SCHEDULE A (Form 1040)

**Itemized Deductions** 

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 07

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

LESTERL	. &	GLADYS W SCRUGGS				123-22-4	1567
Medical and Dental Expenses		Caution: Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see instructions)  Enter amount from Form 1040 or 1040-SR, line 11  Multiply line 2 by 7.5% (0.075)  Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	3	R	4	5	
Taxes You Paid	b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	State and local taxes.  State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	5a 5b 5c 5d 5e	3700 450 855 5005 5005			500F
	7	Add lines 5e and 6			7		<u>5005</u>
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	a k	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	8a 8b 8c 8d 8e	4250			
		Investment interest. Attach Form 4952 if required. See instructions	9				
Gifts to		Add lines 8e and 9	11	 16900	10		<u>1250</u>
Charity Caution: If you made a gift and got a benefit for it, see instructions.	13	instructions	12 13		14	16	8900
Casualty and							
Theft Losses		disaster losses). Attach Form 4684 and enter the amount from line 1 instructions	8 of that for	m. See 	15		
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16		
Total Itemized	17	Add the amounts in the far right column for lines 4 through 16. Also, e Form 1040 or 1040-SR, line 12			17	26	3155
Deductions	18	If you elect to itemize deductions even though they are less than your	standard dec	luction,			



## D-400 Individual Income Tax Return

2024

DOR Use Only	
AMENDED RETURN	7

IMPORTANT: Do not send a photocopy of this form.

AMENDED RETURN Fill in circle (See instructions)

For calendar year <b>2024</b>	, or fiscal year beginning (MM-DD)		= 2 <b>4</b> an	d ending (MM-DD-YY)			
Your Social Security Number		Spouse's Social Security Number					
123-22-		security num		234-33-6789	)		
Your First Name (USE CAPITAL	. LETTERS FOR YOUR NAME AND ADDRESS)	M.I.	Your Last Name				
LESTER		L	SCRUGGS				
If a Joint Return, Spouse's Firs	t Name	M.I.	Spouse's Last Name				
GLADYS		W	SCRUGGS				
Mailing Address					Apartment Number		
1313 NOT E	REAL LANE						
City		Sta	te Zip Code	Country (If not U.S.)	County (Enter first five letters)		
RALEIGH		N	IC 2761	5	WAKE		
all of your overpayment to To designate your overpay	nent Fund: You may contribute to the the Fund. To make a contribution, er ment to the Fund, enter the amount of ircle if you, or if married filing jointly, you	nclose Form your design	n NC-EDU and your p nation on Page 2, Line	payment of \$ e 31. ( <i>See instructions for inform</i>	ation about the Fu		
ceased Taxpayer Inform			<del>-</del>	ath of deceased taxpayer or de			
Fill in circle if return is filed		Taxpayer (MM-DD-YY)		Spouse (MM-DD-YY)	·		
sidency Status	Vere you a resident of N.C. for the entinual Vas your spouse a resident for the entinual Vas to the entinual Vas versident for the entire Vas versident for t	•	○ Yes ○ Yes	Ti No, compic	te and attach Schedule PN.		
teran Information A	re you a veteran?	No	Is your spouse	a veteran? Yes No			
deral Extension V	lere you granted an automatic exten	sion to file v	vour 2024 federal inc	come tax return, e.g., Form 104	0? () Yes ( ) N		
4. Head of Househ	(Enter your spouse's full name and Social Security Number)  old  w(er) (Year spouse died:	)	E	inter Whole U.S. Dollars Only			
6. Federal Adjusted Gro		- <i>'</i>	<b>6</b> .	121276.00	)		
7. Additions to Federal (From Form D-400 Sc	Adjusted Gross Income hedule S, Part A, Line 16)		<b>&gt;</b> 7.	5000.00	) <u> </u>		
8. Add Lines 6 and 7			8.	126276.00			
9. Deductions From Fe (From Form D-400 Sc	deral Adjusted Gross Income hedule S, Part B, Line 41)		<b>&gt;</b> 9.	6000.00			
children for whom you	In Line 10a, enter the number of q I were allowed a federal child tax cr ount of the child deduction. See instr	edit. On	▶ 10a. 1	► 10b. 500.00			
_	eduction OR O N.C. Itemized D See Form D-400 Schedule A.)	eductions	<b>1</b> 1.	25500.00			
<b>12. a. Add</b> Lines 9, 10b, and 11.	32000.00	12b. Subti Line from		94276.00			
(From Form D-400 Sc	and Nonresidents Taxable Percen thedule PN, Line 24. Enter amount a		13.	0.7058	3		
14. North Carolina Taxal Full-year residents a Part-year residents a the decimal amount o	enter the amount from Line 12b.  And nonresidents multiply amount o	on Line 12b	by <b>1</b> 4.	66540.00			
15. North Carolina Incom	ne Tax 5% (0.0450). If zero or less, enter a	zero.	<b>1</b> 5.	2994.00	)		

SCRUGGS

**2024** 

123-22-4567

	9-24				
16.	Tax Credits (From Form D-400TC, Part 3, Line 20	))		<b>)</b> 16.	
17.	Subtract Line 16 from Line 15			17.	2994.00
18.	Consumer Use Tax (See instructions)	If you certify that no C Use Tax is due, fill in		<b>1</b> 8.	
19.	Add Lines 17 and 18			19.	2994.00
20.	North Carolina Income Tax Withheld  a. Your tax withheld  > 25	b. 00.00 ▶	•	0.00	
21.	Other Tax Payments a. 2024 estimated tax	b.		0.00	If you claim a
	<b>&gt;</b>	•	•		partnership payment on Line 21c or S corporation payment
	c. Partnership	d.	S Corporation		on Line 21d, you must attach a copy of the NC K-1.
	•	•	•		NC K-1.
22.	Additional Payments (Amended Returns Only. See	e instructions)		22.	
23.	Add Lines 20a through 22			23.	2900.00
24.	Previous Refunds (Amended Returns Only. See in	nstructions)		24.	
25.	Subtract Line 24 from Line 23. (If less than zero,	see instructions.)		25.	2900.00
26.	a. Tax Due - If Line 25 is less than Line 19, subtra	act Line 25 from Line 19.	Otherwise, go to Line 28	. <b>&gt;</b> 26a.	94.00
	b. Penalties c. Interest	(Add Lines and 26c a	and		
	•	enter the to on Line 2		26d.	
	e. Interest on the Underpayment of Estimated I (See instructions and enter letter in box, if appli	Cable.) → Underpayi	nent =	➤ 26e.	
27.	Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - Y online at ncdor.gov.	of Estima Tax	ated	27. \$	94.00
28.	<b>Overpayment - If</b> Line 25 is more than Line 19, su 19 from Line 25.	btract Line		28.	
29.	When filing an amended return, see it Amount of Line 28 to be applied to 2025 Estimate		1	<b>&gt;</b> 29.	
30.	Contribution to the N.C. Nongame and Endanger	ed Wildlife Fund	04026	<b>&gt;</b> 30.	
31.	Contribution to the N.C. Education Endowment F	und		<b>&gt;</b> 31.	
32.	Contribution to the N.C. Breast and Cervical Can	cer Control Program		<b>&gt;</b> 32.	
33.	Add Lines 29 through 32			33.	
34.	Subtract Line 33 from Line 28. This is the Amoun For direct deposit, file electronically	nt To Be Refunded		<b>&gt;</b> 34.	
Id	eclare and certify that ${ m I}$ have examined this return and accompanying	g schedules and statements, and	to the best of my knowledge and	belief, they are true, corr	ect, and complete.
l	ur Signature	Date Spo	use's Signature (If filing joint re	turn, both must sign.)	Date
Co	ontact Phone Number (Include area code)		Check here if you author discuss this return and a	ize the North Carolir ttachments with the	na Department of Revenue to paid preparer below.
PAID	If prepared by a person other than taxpayer, this certification information of which the preparer has any knowledge.  Paid Preparer's Signature	is based on all Prepare	r's FEIN, SSN, or PTIN	Preparer's Contact	t Phone Number (Include area code)
		Date			
	If REFUND, mail return If you ARE NOT due a refund, mail return, any <sub>I</sub>		NUE, P.O. BOX R, RALE <b>I</b> GH N.C. DEPT. OF REVENUE, P		EIGH, NC 27640-0640



# D-400 Schedule S 2024 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (	(First 10	Characters)
-------------	-----------	-------------

Your Social Security Number

SCRUGGS

Do not send a photocopy of this form.

123-22-4567

Part A. Additions to Federal Adjusted Gross Income (Only add items th	at are not included in federa	l adjusted gross income)			
Interest Income From Obligations of States Other Than N.C.	<b>&gt;</b> 1.				
2. Deferred Gains Reinvested Into an Opportunity Fund	<b>&gt;</b> 2.				
3. Bonus Depreciation	<b>▶</b> 3.				
4. IRC Section 179 Expense	<b>&gt;</b> 4.				
5. S-Corporation Shareholder Built-in Gains Tax	<b>&gt;</b> 5.				
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	<b>&gt;</b> 6.				
7. Federal Net Operating Loss Deduction	<b>&gt;</b> 7.				
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.				
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	<b>&gt;</b> 9.	5000.00			
10. Discharge of Qualified Principal Residence Indebtedness	<b>▶</b> 10.				
11. Qualified Education Loan Payments Paid by Employer	<b>▶</b> 11.				
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	<b>▶</b> 12.				
13. Discharge of Certain Student Loan Debt	<b>▶</b> 13.				
14. Taxed Pass-Through Entity Loss	<b>▶</b> 14.				
15. Reserved for Future Use	<b>&gt;</b> 15.				
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7)	16.	5000.00			
Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)					
17. State or Local Income Tax Refund	<b>&gt;</b> 17.				
18. Interest Income From Obligations of the United States or United States' Possessions	▶ 18.				

SCRUGGS

**2024** 

123-22-4567

## Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Part B. Deductions Fro	om Federal Adjusted Gross Income	(Only deduct items that	are included in fed	deral adjusted gross income)		
19. Taxable Portion of Social Secu	urity and Railroad Retirement Benefits		<b>1</b> 9.			
20. Retirement Benefits Received Government Retirees, i.e. <i>Bail</i>	overnment, or Federal	<b>&gt;</b> 20.	6000.00			
21. Certain Retirement Benefits R Not Deducted on Line 20	21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20					
22. Bonus Asset Basis			<b>2</b> 2.			
23. Bonus Depreciation						
▶ 23a. 2019	➤ 23b. 2020	➤ 23c. 2021				
▶ 23d. 2022	➤ 23e. 2023		23f.			
24. IRC Section 179 Expense						
▶ 24a. 2019	➤ 24b. 2020	➤ 24c. 2021				
▶ 24d. 2022	▶ 24e. 2023		24f.			
25. Recognized IRC Section 1400.	Z-2 Gain		<b>&gt;</b> 25.			
<b>26.</b> Gain From the Disposition of E Before July 1, 1995	Exempt N.C. Obligations Issued		<b>&gt;</b> 26.			
27. Exempt Income Earned or Rec Recognized Indian Tribe	ceived by a Member of a Federally		<b>▶</b> 27.			
<b>28.</b> Amount by Which State Basis Disposed of in 2024	Exceeds Federal Basis for Property		<b>&gt;</b> 28.			
29. Ordinary and Necessary Busin to Claiming a Federal Tax Cred	ness Expense Reduced or not Allowed Due dit in Lieu of a Deduction	70208	<b>&gt;</b> 29.			
30. Personal Education Student Ad	ccount Deposits	04026	<b>&gt;</b> 30.			
31. Certain State Emergency Resp Fund Payments	ponse and Disaster Relief Reserve		<b>&gt;</b> 31.			
32. Certain Economic Incentive Pa	ayments		<b>▶</b> 32.			
33. Certain N.C. Grant Payments			<b>3</b> 3.			
<b>34.</b> Certain Net Operating Loss Ca added to AGI in tax years 2013	arrybacks (Limited to 20% of amount 3 through 2019)		<b>&gt;</b> 34.			
35. Excess Net Operating Loss Ca	arryforward (Limited to 20% of amount added to A	GI in 2019 and 2020)	<b>&gt;</b> 35.			
36. Excess Business Loss (Limited	d to 20% of amount added to AGI in 2018, 2019, a	and 2020)	<b>▶</b> 36.			
37. Business Interest Limitation (L.	imited to 20% of amount added to AGI in 2019 an	d 2020)	<b>&gt;</b> 37.			
38. Taxed Pass-Through Entity Inc	come					
▶ 38a. N.C. Sourced	➤ 38b. Non-N.C. Sourced		38c.			
39. N.C. Net Operating Loss			<b>&gt;</b> 39.			
40. Reserved for Future Use			<b>&gt;</b> 40.			
41. Total Deductions - Add Lines 1 here and on Form D-400, Line	17 through 22, 23f, 24f, 25 through 37, 38c, 39, ar 9)	d 40 (Enter the total	41.	6000.00		



# **D-400 Schedule A** 2024 N.C. Itemized Deductions

DOR		
Lico		
Use Only		
Only		

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

**SCRUGGS** 

Do not send a photocopy of this form.

123-22-4567

## N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, **do not** complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

## N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

### If your filing status is:

1. Home Mortgage Interest (See instructions)

6. Charitable Contributions (See instructions)

### Your N.C. standard deduction is:

•	Single	\$	12,750
•	Head of household	\$	19,125
•	Married filing jointly	\$	25,500
•	Qualifying widow(er)/Surviving Spouse	\$	25,500
•	Married filing separately:		
	If your angues does not claim itemized deductions	Φ.	10 750

If your spouse <u>does not</u> claim itemized deductions
If your spouse claims itemized deductions

\$ 12,750 \$ 0

If you are not eligible for a standard deduction on your federal tax return \$ 0

1.	4250.	00

2. Real Estate Property Taxes 2.

**450.00** 

Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2)

3. 4700.00

4. Home Mortgage Interest and Real Estate Property Taxes Limitation

20000

Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.) 5. 4700.00

6.

4

16900.00

7. a. Medical and Dental Expenses Before Limitation (See instructions) 7a.

*r* /a.

**b.** Enter the amount from Form D-400, Line 6.

**c.** Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. 7c.

d. Medical and Dental Expenses After Limitation

(Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)

▶ 7d.

8. Repayment of Claim of Right Income

8

9. Reserved for Future Use

**10. Total N.C. Itemized Deductions**(Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)

10. 21600.00



# **D-400 Schedule PN** 2024 Part-Year Resident and Nonresident Schedule

	DOR Use Only			
Ľ	Offig			

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2024, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Part A. Residency Status

Your Social Security Number

SCRUGGS

Do not send a photocopy of this form.

123-22-4567

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of nother state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Taxpayer is: (Fill in applicable circle) Spouse is: (Fill in applicable circle) Nonresident Full-Year Resident Full-Year Resident Part-Year Resident Nonresident Part-Year Resident Date N.C. residency ended Date N.C. residency began Date N.C. residency ended Date N.C. residency began 07-01-24 12-31-24 07-01-24 12-31-24 (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400. Part B. Allocation of Income for Part-Year Residents and Nonresidents **COLUMN B COLUMN A Total Income Total Income** Amount of Column A Attributable to N.C. from all Sources 1. Wages, Salaries, Tips, Etc. 1. 67000.00 92000.00 2. Taxable Interest 776.00 388.00 3. Taxable Dividends Taxable Refunds, Credits, or Offsets of State and Local Income Taxes 5. Alimony Received 5. 6. Business Income or (Loss) 7. Capital Gain or (Loss) 2500.00 7. 2500.00 8. Other Gains or (Losses) Taxable Amount of IRA Distributions 20000.00 10000.00 10. Taxable Amount of Pensions 6000.00 10. 3000.00 and Annuities 11. Rental Real Estate, Royalties, Partnerships, 11 S-Corps, Estates, Trusts, Etc. 12. Farm Income or (Loss) 12. 13. Unemployment Compensation 13. 14. Taxable Portion of Social Security 14. and Railroad Retirement Benefits 15. Other Income 15. 16. Total Income (Add Lines 1 through 15) 16. 121276.00 82888.00

Your Social Security Number

SCRUGGS

Tax Year **2024** 

123-22-4567

## Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments		COLUMN A  Amount from Form D-400 Schedule S		COLUMN B  nount of Column A tributable to N.C.
17. Additions:		D 400 concaute c		
a. Interest Income From Obligations of States Other Than N.C.	17a.			
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.			
c. Bonus Depreciation	17c.			
d. IRC Section 179 Expense	17d.			
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.	5000.00		5000.00
18. Total Additions (Add Lines 17a through 17e)	18.	5000.00		5000.00
19. Deductions:				
a. State or Local Income Tax Refund	19a.			
b. Interest Income From Obligations of the United States or United States' Possessions	19b.			
c. Taxable Portion of Social Security and	19c.			
d. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government	19d.	6000.00		3000.00
Retirees, i.e. Bailey Settlement  e. Bonus Asset Basis	19e.			
f. Bonus Depreciation	19f.			
g. IRC Section 179 Expense	19g.			
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.			
20. Total Deductions (Add Lines 19a through 19h)	20.	6000.00		3000.00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	21.	120276.00		84888.00
Part C. Part-Year Residents and Nonresidents Ta	axable	Percentage		
22. Enter the Amount From Column B, Line 21		<b>▶</b> 22.		84888.00
23. Enter the Amount From Column A, Line 21		<b>▶</b> 23.		120276.00
24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23) Enter the result as a decimal amount here and on Form D-400, Line	e 13.		24.	0.7058



# D-400 Schedule PN-1 2024 Other Additions and Other Deductions

DOR Use Only			
Only			

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

**SCRUGGS** 

Important: Refer to the Instructions before completing this worksheet. Your Social Security Number

123-22-4567

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2024 Form D-400 Schedule S. Part A)

Tarra. Other Additions to rederal Adjusted Oross income That		(, 10 m 20 m	
		COLUMN A  Amount from Form D-400 Schedule S	COLUMN B  Amount of Column A  Attributable to N.C.
1. S Corporation Shareholder Built-in Gains Tax	1.		
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	2.		
3. Federal Net Operating Loss Deduction	3.		
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.		
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	∍ 5.	5000.00	5000.00
6. Discharge of Qualified Principal Residence Indebtedness	6.		
7. Qualified Education Loan Payments Paid by Employer	7.		
8. Expenses Allocable to Income Exempt or Excluded From Gross Income	÷ 8.		
9. Discharge of Certain Student Loan Debt	9.		
10. Taxed Pass-Through Entity Loss	10.		
11. Reserved for Future Use	11.		
<ol> <li>Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.</li> </ol>	12.	5000.00	5000.00

## SCRUGGS

Tax Year **2024** 

123-22-4567

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2024 Form D-400 Schedule S, Part B)

## **COLUMN A**

Amount from Form D-400 Schedule S

### **COLUMN B**

Amount of Column A Attributable to N.C.

13.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	
14.	Recognized IRC Section 1400Z-2 Gain	14.	
15.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.	
16.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.	
17.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	17.	
18.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.	
19.	Personal Education Student Account Deposits	19.	
20.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.	
21.	Certain Economic Incentive Payments	21.	
22.	Certain N.C. Grant Payments	22.	
23.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.	
24.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.	
25.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.	
26.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.	
27.	Taxed Pass-Through Entity Income		
	27a. N.C. Sourced	27a.	
	27b. Non-N.C. Sourced	27b.	
28.	N.C. Net Operating Loss	28.	
29.	Reserved for Future Use	29.	
30.	<b>Total Other Deductions</b> (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.	

Child Deduction Worksheet					
Filing status (From D-400, Lines 1 through 5)		MFJ			
Federal adjusted gross income (From D-400, Line 6)	2.	\$121,276			
Number of qualifying children for whom a federal tax credit was claimed		1			
Enter the amount from Line 3 above on Form D-400, Line 10a.					
Deduction amount per qualifying child from the "Child Deduction Table"	4.	\$500			
Child deduction (Multiply Line 3 by Line 4)		\$500			
Enter the amount from Line 5 above on Form D-400, Line 10b.					

Child Deduction Table							
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child					
	Up to \$40,000	\$3,000					
	Over \$40,000 - Up to \$60,000	\$2,500					
Married Filing Jointh / Qualifying	Over \$60,000 - Up to \$80,000	\$2,000					
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Over \$80,000 - Up to \$100,000	\$1,500					
Widow(er)/Sarviving Spouse	Over \$100,000 - Up to \$120,000	\$1,000					
£	Over \$120,000 - Up to \$140,000	\$500					
1	Over \$140,000	\$0					
	Up to \$30,000	\$3,000					
	Over \$30,000 - Up to \$45,000	\$2,500					
Head of	Over \$45,000 - Up to \$60,000	\$2,000					
Household	Over \$60,000 - Up to \$75,000	\$1,500					
louseriold	Over \$75,000 - Up to \$90,000	\$1,000					
	Over \$90,000 - Up to \$105,000	\$500					
	Over \$105,000	\$0					
	Up to \$20,000	\$3,000					
	Over \$20,000 - Up to \$30,000	\$2,500					
	Over \$30,000 - Up to \$40,000	\$2,000					
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500					
	Over \$50,000 - Up to \$60,000	\$1,000					
<u> </u>	Over \$60,000 - Up to \$70,000	\$500					
	Over \$70,000	\$0					

## **Test Question #5**

## **Facts:**

John R. (SSN 101-55-0001) and Jane S. (SSN 202-66-0002) Smith were full year residents of North Carolina for tax year 2024. They have two children, Tim (SSN 111-11-1111) age 3 and Mike (SSN 222-22-2222) age 8. They live at 201 Somewhere Drive, Raleigh, North Carolina 02020. This is in Wake County.

In 2024, John's employer, Cisco Systems, temporarily assigned him to work out of state. He received wages of \$10,000.00 for Virginia source income and had \$0.00 state income tax withheld. He paid \$340.00 to the State of Virginia on the income he earned there. He received wages of \$15,000.00 for Maryland source income and had \$500.00 Maryland state income tax withheld. A Maryland state income tax return was filed and a refund of \$50.00 was received from the State of Maryland. John received total wages from Cisco Systems in the amount of \$105,000. He had \$5,250.00 withheld in North Carolina state income tax.

Jane is a sales associate for a Belk department store and received \$20,000.00 in wages during 2024. She had \$1,400.00 withheld in North Carolina state income tax.

In addition, they received \$300.00 in interest income from Truist Bank and \$150.00 from Virginia municipal bond interest.

Mr. and Mrs. Smith claimed federal itemized deductions of \$37,077 on their 2024 federal return. Please complete Mr. and Mrs. Smith's 2024 North Carolina individual income tax return.

E1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2024	ŀ
------	---

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jai	n. 1–De	ec. 31, 2024, or other tax year beginning		, 2	024, endir	ng		, 20	S	ee sep	oarate ins	structions.
Your first name	e and r	niddle initial	Last na									ity number
JOHN R			SMI	TH					_	01	55 0	
If joint return, s	spouse	s's first name and middle initial	SMI							-	s social se 66   C	ecurity number 1002
		per and street). If you have a P.O. box, see	instruct	ions.				Apt. no.	Р	reside	ntial Elect	ion Campaign
		HERE DRIVE					1				ere if you	
City, town, or p		fice. If you have a foreign address, also co	mplete :	spaces below.		Sta <sup>-</sup>		P code <b>2020</b>	to	go to	~ .	ntly, want \$3 . Checking a t change
Foreign countr	y nam	e		Foreign province	e/state/co	ount	ry Fo	oreign postal co	de y	our tax	or refund	l. Spouse
Filing Status Check only one box.	[3 [1	Single  Married filing jointly (even if only o  Married filing separately (MFS)  you checked the MFS box, enter the qualifying person is a child but not you	e name ur depe	of your spous			Qualifying		oouse nter t	he chi	ld's nam	
	L	If treating a nonresident alien or dutheir name (see instructions and a				J.S.	resident for the e	entire tax yea	r, che	eck the	e box and	enter
Digital Assets		any time during 2024, did you: (a) rec change, or otherwise dispose of a dig									Yes	✓ No
Standard		meone can claim:	•		•		a dependent					
Deduction		Spouse itemizes on a separate retur	n or yo	u were a dual-	-status a	lien	30	0				
Age/Blindnes	s Yo	u: 🗌 Were born before January 2, 1	960 [	Are blind	Spot	use	: Was born b	efore Januar	y 2, 1	1960	☐ Is b	lind
Dependent	s (se	e instructions):	V	(2) Social			(3) Relationship	1.				e instructions):
If more		First name Last name		num			to you	Child tax		it	Credit for o	ther dependents
than four		M SMITH			1111		SON	V				<u> </u>
dependents, see instruction	s <u>M</u>	IKE SMITH		222 22	2222		SON	<b>✓</b>	<u>'</u>			<u> </u>
and check _	_							-	-			<u> </u>
here L	1						_					107000
Income	1a				·				Ŀ	1a		125000
Attach Form(s)		1 -	•	,						1b	_	
W-2 here. Also	C	•		•						1c		
attach Forms W-2G and	d			` '		stru	ictions)			1d	+	
1099-R if tax	е					•				1e	+	
was withheld.	f	Employer-provided adoption bene								1f	_	
If you did not get a Form	g	,				•				1g		
W-2, see	h	,	-			•				1h		
instructions.	i	Nontaxable combat pay election (s	see inst	tructions) .			<u>1i</u>					40=000
	z	- · · · · · · · · · · · · · · · · · · ·	. <u>.</u>		 					1z		125000
Attach Sch. B if required.	2a	'	2a	1;			axable interest			2b	+	300
ii required.	3a		3a				rdinary dividends	3		3b	+	
Standard	4a	<u> </u>	4a				axable amount .			4b	+	
Deduction for—	5a	<u> </u>	5a		_		axable amount .			5b	+	
Single or Married filing	6a	,	6a	.,			axable amount .			6b		
separately,	_ c	,										
\$14,600 Married filing	7	Capital gain or (loss). Attach Sche		•	•				Ш	7		
jointly or Qualifying	8	Additional income from Schedule	•							8		405000
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7		-					٠	9		125300
\$29,200 Head of	10	Adjustments to income from Sche								10		405000
household, \$21,900	11	Subtract line 10 from line 9. This is	•	_					٠	11		125300
If you checked	12	Standard deduction or itemized		•		•				12		37077
any box under Standard	13	Qualified business income deduct	ion fron	n Form 8995 o	or Form 8	899	5-A			13		0707
Deduction, see instructions.	14	Add lines 12 and 13								14		37077
	15	Subtract line 14 from line 11. If zer	ro or les	ss, enter -U T	nis is vo	our <b>t</b>	axable income			15		88223

Form 1040 (2024	)								Page Z
Tax and	16	Tax (see instructions). Check	if any from Form	(s): <b>1</b> 🗌 881	4 <b>2</b> 🗌 4972	з 🗌		16	
Credits	17	Amount from Schedule 2, lir	ne 3					17	
	18	Add lines 16 and 17						18	
	19	Child tax credit or credit for	other dependent	ts from Sched	ule 8812			19	
	20	Amount from Schedule 3, lir	ne 8					20	
	21	Add lines 19 and 20						21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0				22	
	23 24	Other taxes, including self-e Add lines 22 and 23. This is				<i>77.</i> 7:1		23	
Payments	25	Federal income tax withheld							
. aymomo	а	Form(s) W-2				25a			
	b	Form(s) 1099				25b			
	С	Other forms (see instruction	s)			25c			
	d	Add lines 25a through 25c						25d	
If you have a	26	2024 estimated tax paymen	ts and amount a	pplied from 20	23 return			26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)				27			
attacii Scii. Lio.	28	Additional child tax credit from	m Schedule 8812			28			
	29	American opportunity credit	from Form 8863	8, line 8		29			
	30	Reserved for future use .	<u></u>			30			
	31	Amount from Schedule 3, lir	ne 15			31			
	32	Add lines 27, 28, 29, and 31	. These are your	total other pa	syments and refu	ndable credits		32	
	33	Add lines 25d, 26, and 32. T	hese are your <b>to</b>	tal payments				33	
Refund	34	If line 33 is more than line 24	1, subtract line 2	4 from line 33.	This is the amour	t you <b>overpaid</b>		34	
	35a	Amount of line 34 you want	refunded to you	ı. If Form 8888	is attached, chec	k here	. 🗆	35a	
Direct deposit?	b	Routing number			c Type:	Checking	Savings		
See instructions.	d	Account number							
	36	Amount of line 34 you want	applied to your	2025 estimate	ed tax	36	_		
Amount You Owe	37	Subtract line 33 from line 24 For details on how to pay, g						37	
	38	Estimated tax penalty (see in	nstructions) .			38			
Third Party Designee		you want to allow another tructions	person to disc	cuss this retur			omplete	below.	□No
3	Des	signee's		Phone			onal ident	fication	
	nar			no.	_		ber (PIN)		
Sign		der penalties of perjury, I declare the ef, they are true, correct, and com							
Here			proto: Boolaration		, , ,	sou on an imorrian			nt you an Identity
	YOU	ur signature		Date	Your occupation				IN, enter it here
Joint return?							(see	inst.)	
See instructions.	Spo	ouse's signature. If a joint return, I	<b>both</b> must sign.	Date	Spouse's occupation	on			nt your spouse an
Keep a copy for your records.								tity Prote inst.)	ection PIN, enter it here
•	Dh	200.00					(000		
		parer's name	Preparer's signat	Email address		Date	PTIN		Check if:
Paid	116	paror o namo	i roparor a aigilat	uio		Date	' ' ' ' ' '		Self-employed
Preparer		n'o namo			Dh-	no no	ocn employed		
Use Only		n's name					_	ne no.	
	rırr	n's address					Firm	i's EIN	

# SCHEDULE A (Form 1040)

**Itemized Deductions** 

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

OMB No. 1545-0074

2024

Attachment Sequence No. 07

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

**Caution:** If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

JOHN R &	JAI	NE S SMITH			101-55	5-0001
Medical and Dental Expenses	1 2 3 4	Caution: Do not include expenses reimbursed or paid by others.  Medical and dental expenses (see instructions)	1750 939		5	8102
Paid	b c c	State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	665 165 45 875 875	0	=	
	7	Add lines 5e and 6		7		8750
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	a b c c e e 9	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	1450			14500
Gifts to	11	Gifts by cash or check. If you made any gift of \$250 or more, see	F70	_		
Charity Caution: If you made a gift and got a benefit for it, see instructions.	13	instructions	572	14		5725
Casualty and		Casualty and theft loss(es) from a federally declared disaster (other than		d		
Theft Losses		disaster losses). Attach Form 4684 and enter the amount from line 18 of tinstructions	that form. Se	15		
Other	16	Other—from list in instructions. List type and amount:				
Itemized Deductions				16		
Total Itemized	17	Add the amounts in the far right column for lines 4 through 16. Also, enter t Form 1040 or 1040-SR, line 12		_		37077
Deductions	18	If you elect to itemize deductions even though they are less than your standard check this box	ard deduction	,		



# D-400 Individual Income Tax Return

2024

DOR Use Only	
AMENDED RETURN	₹

IMPORTANT: Do not send a photocopy of this form.

	AMENDED DETUDA
`	AMENDED RETURN
)	
	Fill in circle (See instructions)

	Fc	or calendar year <b>20</b>	<b>24</b> , or fiscal y	ear beginning	(MM-DD)		- 2	4 and e	ending (мм-	DD-YY)	
<u> </u>	Your	Social Security Number				44		Spouse's S	Social Security I	Number	
2		101-55	-0001	•		nust enter you ecurity numl			202-	66-000	2
5	_	Your First Name (USE CAP	ITAL LETTERS FOR	R YOUR NAME AND	ADDRESS)	M.I.	Your Last Nam	ne			
age		JOHN				R	SMIT	H			
-		If a Joint Return, Spouse's	First Name			M.I.	Spouse's Last	Name			
(		JANE				S	SMIT	H			
נמאוב	١	Mailing Address		DD T1:							Apartment Number
;			WHERE I	DKTAE		=:	. =	- 0 - 1			Occupito
		City DATETCII				Stat		Code	Country (li	not U.S.)	County (Enter first five letters)
		RALEIGH				N		02020			WAKE
4BC	all	of your overpaymen	t to the Fund. <sup>-</sup>	To make a cont	tribution, en	close Form	NC-EDU ar	nd your payr	ment of \$		or designating some or
Cut			-						•		mation about the Fund.)
		Country   Fill in		or ir married tiling	g joint <b>i</b> y, you	ır spouse w			•		
		sed Taxpayer Info		by Executor		Taxpayer	⊏nter d	ale oi death	Of deceased		eceased spouse.
	۱۱۱۱ Adm	ninistrator, or Court-A	Appointed Pers	sonal Represe	ntative.	(MM-DD-YY)				DD-YY)	
Res	ide	ency Status	-	esident of <b>N.C.</b> ouse a residen		•		Yes O	No No	If <b>No</b> , compl Form D-400	lete and attach Schedule PN.
Vete	era	n Information	Are you a vet	eran?	○ Yes ●	No	ls your	spouse a ve	eteran?	○ Yes ● N	0
Fed	era	I Extension	Were you gra	anted an auton	natic extens	sion to file v	our 2024 fe	deral incom	e tax return.	, e.g., Form 10	40?
Filing Status (Fill in one circle only)		Married Filing Head of Hous	Separately ehold dow(er) (Years Gross Income	Security Num  spouse died:  Gross Income	Social ber) SSN	)	<ul><li>▶ 6.</li><li>▶ 7.</li></ul>	Ente		. Dollars Only 5300.0	
_	8.	Add Lines 6 and 7					8.		12	5450.0	0
	9.	. <b>Deductions From</b> (From Form D-400	<b>Federal Adjus</b> Schedule S, F	sted Gross Inc Part B, Line 41)	come		<b>&gt;</b> 9.				
I	10.	Child Deduction children for whom y Line 10b, enter the	ou were allov	ved a federal d	child tax cre	edit. On	▶ 10a.	2 1	10b.	1000.0	0
S Here	11.	N.C. Standard (Fill in one circle of		•		eductions	<b>▶</b> 11.		2	9977.0	
le M		a. Add Lines 9, 10b, and 11.		30977	.00				9	4473.0	6
Stap	13.	Part-year Residen (From Form D-400					<b>&gt;</b> 13.				
	14.	North Carolina Ta Full-year resident Part-year resident the decimal amoun	s enter the am s and nonres	ount from Line		n Line 12b	by <b>&gt;</b> 14.		9	4473.0	0
	15.	North Carolina Inc Multiply Line 14 by	ome Tax	). If zero or les	ss, enter a z	zero.	<b>&gt;</b> 15.			4251.0	0

Tax Year **2024** SMITH

101-55-0001

	3-24				
16.	Tax Credits (From Form D-400TC, Part 3, Line 20	))		<b>)</b> 16.	789.00
17.	Subtract Line 16 from Line 15			17.	3462.00
18.	Consumer Use Tax (See instructions)	If you certify that no Use Tax is due, fill		▶ 18.	
19.	Add Lines 17 and 18		h C	19.	3462.00
20.	North Carolina a. Your tax withheld		b. Spouse's tax withh		
	Income Tax Withheld   52	50.00	14	100.00	
21.	Other Tax Payments a. 2024 estimated tax		b. Paid with extensio	n	If you claim a partnership payment on Line 21c or S
	<b>&gt;</b>				on Line 21c or S corporation payment
	c. Partnership		d. S Corporation		on Line 21d, you must
	<b>&gt;</b>		•		attach a copy of the NC K-1.
22.	Additional Payments (Amended Returns Only. See	e instructions)		22.	
23.	Add Lines 20a through 22			23.	6650.00
					0000.00
24.	Previous Refunds (Amended Returns Only. See in	nstructions)		24.	
25.	Subtract Line 24 from Line 23. (If less than zero,	see instructions.)		25.	6650.00
26	a. Tax Due - If Line 25 is less than Line 19, subtra	uct Line 25 from Line 1	Otherwise go to Lin	e 28 ► 26a	
20.	b. Penalties c. Interest			e 20. 🖊 20a.	
	b. Ferfallies C. Interest	(Add Lin and 26 enter th	c and	00.4	
	<b>&gt;</b>	on Line		26d.	
	e. Interest on the Underpayment of Estimated I (See instructions and enter letter in box, if appli	ncome Tax		▶ 26e.	
27.	Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - Y online at ncdor.gov.	of Estir	nated	27. \$	
28.	Overpayment - If Line 25 is more than Line 19, su 19 from Line 25.			<b>=</b> 28. <b>=</b> ¬	3188.00
29.	When filing an amended return, see in Amount of Line 28 to be applied to 2025 Estimate			■0 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0 2 0	
30.	Contribution to the N.C. Nongame and Endanger	ed Wildlife Fund		<b>■</b> 30.	
31.	Contribution to the N.C. Education Endowment F	und		<b>&gt;</b> 31.	
32.	Contribution to the N.C. Breast and Cervical Can	cer Control Program	J <u>=</u>	<b>▶</b> 32.	
33.	Add Lines 29 through 32			<b>■</b> 33.	
34.	Subtract Line 33 from Line 28. This is the Amour For direct deposit, file electronically	nt To Be Refunded		<b>▶</b> 34.	3188.00
Ιd	eclare and certify that I have examined this return and accompanying	schedules and statements, a	nd to the best of my knowledg	e and belief, they are true, corre	ect, and complete.
Yo	ur Signature	Date S	oouse's Signature <i>(If filing jo</i>	oint return, both must sign.)	Date
	ontact Phone Number		☐ Check here if you au	thorize the North Carolin	a Department of Revenue to
	(Include area code)		→ discuss this return a  ———————————————————————————————————	and attachments with the	paid preparer below.
PAID	If prepared by a person other than taxpayer, this certification information of which the preparer has any knowledge.  Paid Preparer's Signature	ris based on all Prepa	rer's FEIN, SSN, or PTIN	Preparer's Contact	Phone Number (Include area code)
		Date		· 	
	If REFUND, mail return If you ARE NOT due a refund, mail return, any p		ENUE, P.O. BOX R, RALI N.C. DEPT. OF REVENU		EIGH, NC 27640-0640

NCDOR Web-Fill 9-24

# D-400 Schedule S 2024 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (	(First 10	Characters)
-------------	-----------	-------------

Your Social Security Number

SMITH

Do not send a photocopy of this form.

101-55-0001

Part A. Additions to Federal Adjusted Gross Income (Only add items that	are not included in federa	l adjusted gross income)
1. Interest Income From Obligations of States Other Than N.C.	<b>&gt;</b> 1.	150.00
2. Deferred Gains Reinvested Into an Opportunity Fund	<b>&gt;</b> 2.	
3. Bonus Depreciation	<b>&gt;</b> 3.	
4. IRC Section 179 Expense	<b>&gt;</b> 4.	
5. S-Corporation Shareholder Built-in Gains Tax	<b>&gt;</b> 5.	
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	<b>&gt;</b> 6.	
7. Federal Net Operating Loss Deduction	<b>&gt;</b> 7.	
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	<b>&gt;</b> 9.	
10. Discharge of Qualified Principal Residence Indebtedness	<b>▶</b> 10.	
11. Qualified Education Loan Payments Paid by Employer	<b>▶</b> 11.	
12. Expenses Allocable to Income Exempt or Excluded From Gross Income	<b>▶</b> 12.	
13. Discharge of Certain Student Loan Debt	<b>▶</b> 13.	
14. Taxed Pass-Through Entity Loss	<b>▶</b> 14.	
15. Reserved for Future Use	<b>▶</b> 15.	
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7)	16.	150.00
Part B. Deductions From Federal Adjusted Gross Income (Only deduct iter	ns that are included in fedel	ral adjusted gross income
17. State or Local Income Tax Refund	<b>&gt;</b> 17.	
18. Interest Income From Obligations of the United States or United States' Possessions	<b>▶</b> 18.	

2024

101-55-0001

# Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Tart B. Deductions From Federal Ac	ijusteu Oross iricome (o	riiy deduci ilerris irial a	are iri	cidaea in reaerar adjusted gross income)
19. Taxable Portion of Social Security and Railroad Retirement Benefits				
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement			<b>&gt;</b>	20.
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20			<b>&gt;</b>	21.
22. Bonus Asset Basis				22.
23. Bonus Depreciation				
	➤ 23b.	➤ 23c.		
2019	2020	2021		
▶ 23d. 2022	23e. 2023			23f.
24. IRC Section 179 Expense				
▶ 24a. 2019	► 24b. 2020	➤ 24c. 2021		
▶ 24d. 2022	▶ 24e. 2023			24f.
25. Recognized IRC Section 1400Z-2 Gain			<b>•</b>	25.
<b>26.</b> Gain From the Disposition of Exempt N.C. Obliga Before July 1, 1995	tions Issued		<b>•</b>	26.
27. Exempt Income Earned or Received by a Membe Recognized Indian Tribe	r of a Federally		<b>•</b>	27.
28. Amount by Which State Basis Exceeds Federal B Disposed of in 2024	asis for Property		<b>&gt;</b>	28.
29. Ordinary and Necessary Business Expense Reduto Claiming a Federal Tax Credit in Lieu of a Dedu		02080	<b>•</b>	29.
30. Personal Education Student Account Deposits		04026	<b>&gt;</b>	30.
31. Certain State Emergency Response and Disaster Fund Payments	Relief Reserve		<b>•</b>	31.
32. Certain Economic Incentive Payments			<b>&gt;</b>	32.
33. Certain N.C. Grant Payments			•	33.
34. Certain Net Operating Loss Carrybacks (Limited added to AGI in tax years 2013 through 2019)	to 20% of amount		<b>&gt;</b>	34.
35. Excess Net Operating Loss Carryforward (Limited	to 20% of amount added to AGI	in 2019 and 2020)	•	35.
36. Excess Business Loss (Limited to 20% of amount	t added to AGI in 2018, 2019, and	2020)	•	36.
37. Business Interest Limitation (Limited to 20% of ar	nount added to AGI in 2019 and 2	2020)		37.
38. Taxed Pass-Through Entity Income				
▶ 38a. N.C. Sourced	➤ 38b. Non-N.C. Sourced		:	38c.
39. N.C. Net Operating Loss			<b>&gt;</b>	39.
40. Reserved for Future Use			<b>&gt;</b>	40.
<b>41. Total Deductions</b> - Add Lines 17 through 22, 23f, here and on Form D-400, Line 9)	24f, 25 through 37, 38c, 39, and 4	10 (Enter the total		41.



# **D-400 Schedule A** 2024 N.C. Itemized Deductions

DOR			
Use Only			
Only			

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

lf

Your Social Security Number

SMITH

Do not send a photocopy of this form.

101-55-0001

## N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, **do not** complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

## N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

### If your filing status is:

### Your N.C. standard deduction is:

0

•	Single	\$ 12,750
•	Head of household	\$ 19,125
•	Married filing jointly	\$ 25,500
•	Qualifying widow(er)/Surviving Spouse	\$ 25,500
•	Married filing separately:	
	If your spouse does not claim itemized deductions	\$ 12.750

If your spouse claims itemized deductions \$ 0

you are not eligible for a standard deduction on your federal tax return	\$	
--	----	--



2. Real Estate Property Taxes 2. 1650.00

3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2) 3. 16150.00

**4.** Home Mortgage Interest and Real Estate Property Taxes Limitation 4. 2 0 0 0 0

5. Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)

5. 16150.00

**6.** Charitable Contributions (See instructions) 6. 5725.00

7. a. Medical and Dental Expenses Before Limitation (See instructions) 7a. 17500.00

**b.** Enter the amount from Form D-400, Line 6. 7b. 125300.00

c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. 7c. 9398.00

d. Medical and Dental Expenses After Limitation
 (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)

8. Repayment of Claim of Right Income 8.

9. Reserved for Future Use

10. Total N.C. Itemized Deductions

(Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)



## D-400TC 2024 Individual Income Tax Credits

_				
Г	DOR			
1				
1	Use Only			
L	Offig			

Last Name (First 10 Characters)

Your Social Security Number

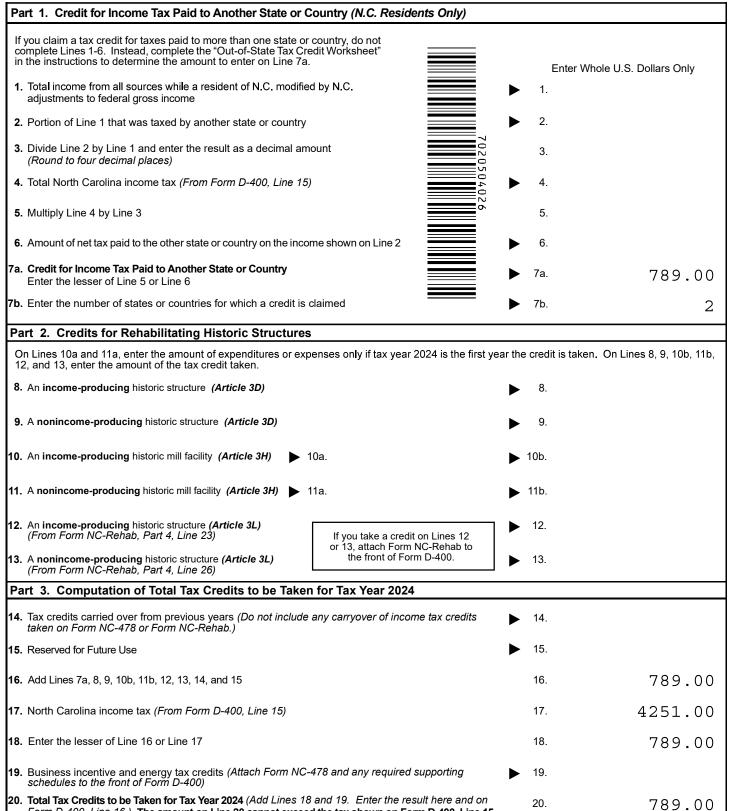
SMITH

Do not send a photocopy of this form.

101-55-0001

Important: Refer to the Instructions before completing this form.

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.



Form D-400, Line 16.) The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15.

Maryland Out-of-State Tax Credit Worksheet (Use a separate worksheet to determine the separate credit for each state or country.)

1.	Total income (loss) from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income	1	\$125,450
	The portion of Line 1 that was taxed by the other state or country		
	Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)		
4.	Enter total North Carolina income tax (From Form D-400, Line 15)	4	\$4,251
	Multiply Line 4 by Line 3		<b>#</b> 500
6.	Amount of net tax paid to the other state or country on the income shown on Line 2 (See above for definition of net tax paid.)	6	\$450
7.	Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.	7	\$450_

Virginia Out-of-State Tax Credit Worksheet (Use a separate worksheet to determine the separate credit for each state or country.)

1.	Total income (loss) from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income	1	\$125,450
2.	The portion of Line 1 that was taxed by the other state or country	2	\$10,000
3.	Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)	3	0.0797
4.	Enter total North Carolina income tax (From Form D-400, Line 15)	4	\$4,251
5.	Multiply Line 4 by Line 3	5	\$339
6.	Amount of net tax paid to the other state or country on the income shown on Line 2 (See above for definition of net tax paid.)	6	\$340_
7.	Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.	7	\$339

Child Deduction Worksheet		
Filing status (From D-400, Lines 1 through 5)	1.	MFJ
Federal adjusted gross income (From D-400, Line 6)	2.	\$125,300
Number of qualifying children for whom a federal tax credit was claimed		2
Enter the amount from Line 3 above on Form D-400, Line 10a.		
4. Deduction amount per qualifying child from the "Child Deduction Table"	4	\$500
5. Child deduction (Multiply Line 3 by Line 4)	5.	\$1,000
Enter the amount from Line 5 above on Form D-400, Line 10b.		

Child Deduction Table				
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child		
	Up to \$40,000	\$3,000		
1	Over \$40,000 - Up to \$60,000	\$2,500		
Manied Filing Injust /Occileting	Over \$60,000 - Up to \$80,000	\$2,000		
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Over \$80,000 - Up to \$100,000	\$1,500		
	Over \$100,000 - Up to \$120,000	\$1,000		
	Over \$120,000 - Up to \$140,000	\$500		
	Over \$140,000	\$0		
	Up to \$30,000	\$3,000		
	Over \$30,000 - Up to \$45,000	\$2,500		
114-4	Over \$45,000 - Up to \$60,000	\$2,000		
Head of Household	Over \$60,000 - Up to \$75,000	\$1,500		
	Over \$75,000 - Up to \$90,000	\$1,000		
	Over \$90,000 - Up to \$105,000	\$500		
	Over \$105,000	\$0		
	Up to \$20,000	\$3,000		
	Over \$20,000 - Up to \$30,000	\$2,500		
	Over \$30,000 - Up to \$40,000	\$2,000		
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500		
	Over \$50,000 - Up to \$60,000	\$1,000		
	Over \$60,000 - Up to \$70,000	\$500		
	Over \$70,000	\$0		