← Staple W-2s Here

D-400

Web-Fill

11-02

Individual Income Tax Return *2002*

North Carolina Department of Revenue

PRINT

CLEAR

For calendar year **2002,** or other tax year beginning *(MM-DD-YY)* and ending *(MM-DD-YY)*

Your Social Security Number

You must enter your social security number(s)

Spouse's Social Security Number

Your First Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)* M.I. Your Last Name

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name

Address County *(Enter first five letters)*

City State Zip Code Country *(If not U.S.)*

Deceased Taxpayer Information

If return is for a deceased taxpayer or deceased spouse, enter date of death.

Deceased taxpayer's date of death *(MM-DD-YY)*

Deceased spouse's date of death *(MM-DD-YY)*

N.C. Political Parties Financing Fund

Fill in appropriate circle if you want to designate $1 to this fund; making a designation neither increases your tax nor reduces your refund.

You	Your Spouse
Democratic	Democratic
Republican	Republican
Unspecified	Unspecified

Federal Adjusted Gross Income

Enter federal adjusted gross income from your federal return *(Form 1040, Line 35; Form 1040A, Line 21; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I)* ▶

Residency Status

Were you a resident of N.C. for the entire year of 2002? Yes No

Was your spouse a resident for the entire year? Yes No

If no, ***complete Lines 46 through 50 on Page 4***

Filing Status

Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2002, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed.

1. **Single**
2. **Married Filing Jointly**
3. **Married Filing Separately** ➔ *(Enter your spouse's full name and Social Security Number)* Name SSN
4. **Head of Household**
5. **Qualifying Widow(er) with Dependent Child** (Year spouse died:)

Enter the **Number of Exemptions** claimed on your federal income tax return

Page references are to Form D-401, Individual Income Tax Instructions

Enter Whole U.S. Dollars Only

6. Taxable Income from Your Federal Income Tax Return
Form 1040, Line 41; Form 1040A, Line 27; Form 1040EZ, Line 6; or TeleFile Tax Record, Line K(1) Taxable Income ***(If zero, see the Line Instructions)*** ▶ 6.

7. Additions to Federal Taxable Income
All taxpayers must complete **Lines 29 through 38 on Page 3** and enter amount from Line 38 ▶ 7.

8. Add Lines 6 and 7 8.

9. Deductions from Federal Taxable Income
If applicable, complete **Lines 39 through 45 on Page 3** and enter amount from Line 45 ▶ 9.

10. a. Line 8 **minus** Line 9 10a.

b. Part-year residents and nonresidents
Complete **Lines 46 through 50 on Page 4** and enter decimal amount from Line 50 10b.

11. North Carolina Taxable Income
Full-year residents enter the amount from Line 10a 11.
Part-year residents and nonresidents multiply amount on Line 10a by 10b and enter result

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Enter Whole U.S. Dollars Only

12. Enter amount from Line 11 (North Carolina Taxable Income) 12.

13. North Carolina Income Tax
If the amount on Line 12 is less than $68,000, use the **Tax Table** beginning on Page 15 of the instructions to determine your tax. If the amount on Line 12 is $68,000 or more, use the **Tax Rate Schedule** on Page 23 to calculate your tax. 13.

14. Tax Credits *(From Form D-400TC, Part 4, Line 30 - **You must attach Form D-400TC if you enter an amount on this line**)* ▶ 14.

15. Subtract Line 14 from Line 13 15.

16. Consumer Use Tax *(See instructions on Page 6)* ▶ 16.

17. Add Lines 15 and 16 17.

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

a. Your tax withheld ▶ 18a.

b. Spouse's tax withheld ▶ 18b.

19. Other Tax Payments

a. 2002 Estimated Tax ▶ 19a.

b. Paid with Extension ▶ 19b.

c. Partnership ▶ 19c.

d. S Corporation ▶ 19d.

20. Add Lines 18a through 19d and enter the total on Line 20 20.

21. a. If Line 17 is more than Line 20, subtract and enter the result ▶ 21a.

b. Penalty for underpayment of estimated income tax *(See instructions and enter letter in box, if applicable)* **Penalty Exception** ▶ ▶ 21b.

c. Other penalties and interest *(See instructions)* 21c.

22. Add Lines 21a, 21b, and 21c and enter the total - **Pay This Amount** 22. $
You can now pay on-line. Go to our website and click on Electronic Services for details.

23. If Line 17 is less than Line 20, subtract and enter the result 23.

24. Amount of Line 23 to be applied to **2003 Estimated Income Tax** ▶ 24.

25. Contribution to the **N.C. Nongame and Endangered Wildlife Fund** ▶ 25.

26. Contribution to the **N.C. Candidates Financing Fund** ▶ 26.

27. Add Lines 24, 25, and 26 27.

28. Subtract Line 27 from Line 23 and enter the **Amount To Be Refunded** ▶ 28.

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

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Your Last Name

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Additions to Federal Taxable Income *(See Line Instructions beginning on Page 8.)*

Enter Whole U.S. Dollars Only

29. Enter the itemized deductions or the standard deduction from your federal return ▶ 29.

- Form 1040, Line 38
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter $4,700 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter $7,850 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- TeleFile Tax Record filers - enter standard deduction from Line J(1) of TeleFile Tax Record

30. Enter your N.C. standard deduction *(The standard deduction for most people is shown below.)* ▶ 30.

- Single $3,000
- Head of household $4,400
- Qualifying widow(er) $5,000
- Married filing jointly $5,000
- Married filing separately:
  - If your spouse does not claim itemized deductions ... $2,500
  - If your spouse claims itemized deductions 0

⚠ **Note: If 65 or older or blind OR if someone can claim you as a dependent**, see the applicable chart or worksheet on Page 8 to determine the amount to enter on this line.

31. Subtract Line 30 from Line 29 and enter the result here, but not less than zero **IMPORTANT: If you claimed the standard deduction on your federal return, skip Line 32 and enter on Line 33 the amount entered on Line 31** 31.

32. If you itemized your deductions on your federal return, Form 1040, enter the state and local income taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. **IMPORTANT:** If you were required to complete the **Itemized Deductions Worksheet** in the instructions for **Federal Form 1040**, see Page 9 ▶ 32.

33. Compare Line 31 with Line 32 and enter whichever is less ▶ 33.

34. Personal exemption adjustment *(Complete the **Personal Exemption Adjustment Worksheet** on Page 9 and enter the result)* ▶ 34.

35. Interest income from obligations of states other than North Carolina ▶ 35.

36. Adjustment for 30 percent additional first-year depreciation *(See instructions on Page 9)* ▶ 36.

37. Other additions to federal taxable income *(Attach explanation or schedule)* ▶ 37.

38. Total additions - Add Lines 33 through 37 *(Enter the total here and on Line 7)* 38.

Deductions from Federal Taxable Income *(See Line Instructions beginning on Page 10.)*

39. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 39.

40. Interest income from obligations of the United States, United States' possessions, or the State of North Carolina ▶ 40.

41. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 41.

42. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees ***(Bailey settlement)*** ▶ 42.

43. If you have retirement benefits not reported on Lines 41 or 42, complete the ***Retirement Benefits Worksheet*** on Page 11 and enter the result here ▶ 43.

44. Other deductions from federal taxable income *(Attach explanation or schedule)* ▶ 44.

45. Total deductions - Add Lines 39 through 44 *(Enter the total here and on Line 9)* 45.

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This page must be filed with Pages 1 and 2 of this form.

Your Last Name

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Your Social Security Number

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

(See Line Instructions beginning on Page 11.)

If you were a part-year resident of North Carolina, enter the dates of residency in the boxes.

	You	Your Spouse
Date residency began *(MM-DD-YY)*		
Date residency ended *(MM-DD-YY)*		

Enter Whole U.S. Dollars Only

46. Total income while you were a **Resident** of North Carolina *(If a loss, enter amount and fill in circle to indicate the amount is negative)* ▶ 46.

47. Total income **from North Carolina** sources while you were a **Nonresident** of North Carolina *(If a loss, enter amount and fill in circle to indicate the amount is negative)* ▶ 47.

48. Add Lines 46 and 47 48.

49. Total income from all sources
Form 1040, Line 22; 1040A, Line 15; 1040EZ, Line 4; or TeleFile Tax Record, Line I *(If you entered additions or deductions on Lines 7 or 9, see the instructions on Page 11)* ▶ 49.

50. Divide Line 48 by Line 49 *(Enter the result as a decimal amount here and on Line 10b; round to two decimal places)* 50.

Sign Here

I certify that, to the best of my knowledge, this return is accurate and complete.

Your Signature Date

Spouse's Signature *(If filing joint return, both must sign.)* Date

Daytime Telephone Number *(Include area code.)*

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Paid Preparer's Signature Date

Preparer's FEIN, SSN, or PTIN ▶

Preparer's Telephone Number

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

If you ARE NOT due a refund, mail return, any payment, and D-400V to:
N.C. DEPT. OF REVENUE
P.O. BOX 25000
RALEIGH, NC 27640-0640

Payment Options

On-line - You may pay your tax on-line by bank draft, Visa, or Mastercard. Go to the Department's website **www.dor.state.nc.us** and click on **Electronic Services** for details.

Payment Voucher - If you received a pre-addressed income tax booklet **and** you do not pay your tax on-line, use the payment voucher **(Form D-400V)** included in the back of the booklet. Complete the voucher and enclose it with your return and payment in the envelope provided. Do not use Form D-400V if any of the preprinted information does not match what you entered on your return. Instead, go to our website to generate a personalized D-400V with the correct information. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

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D-400TC
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2002 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 12.

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If you claim a tax credit on Line 14 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name *(First 10 Characters)*

Your Social Security Number

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only

You must attach a copy of the return filed with the other state or country and proof of payment. ***Important:*** *If you claim a tax credit for tax paid to more than one state or country,* ***do not*** *fill in Lines 1 through 6; instead, see instructions on Page 12.*

Enter Whole U.S. Dollars Only

1. **Total income from all sources while a resident of North Carolina** (combined for joint filers), adjusted by the applicable additions shown on Lines 35 through 37 and deductions shown on Lines 39 through 44. Do not make an adjustment for any portion of Line 37 or 44 that does not relate to gross income. ▶ 1.

2. The portion of Line 1 that was taxed by another state or country ▶ 2.

3. Divide Line 2 by Line 1 and enter the result as a decimal amount *(Round to two decimal places)* 3.

4. North Carolina income tax *(From Form D-400, Line 13)* ▶ 4.

5. Computed credit *(Multiply Line 3 by Line 4)* 5.

6. Amount of net tax paid to the other state or country on the income shown on Line 2 *(See instructions on Page 12 for definition of net tax paid)* ▶ 6.

7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4 ▶ 7a.

7b. Enter in the box the number of states for which credits are claimed ▶ 7b.

Part 2. Credit for Child and Dependent Care Expenses

8. Enter the expenses from Line 3 of Federal Form 2441 or Line 3 of Schedule 2, Part II, Form 1040A *(For other qualifying expenses that may be included on this line, see* ***Credit for Child and Dependent Care Expenses*** *on Page 12)* ▶ 8.

9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves ▶ 9.

10. Credit *(Use the* ***Child and Dependent Care Credit Table*** *on Page 12. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here)* ▶ 10.

11. Other qualifying expenses *(Line 8 minus Line 9)* 11.

12. Credit *(Use the* ***Child and Dependent Care Credit Table*** *on Page 12 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here)* ▶ 12.

13. Total credit for child and dependent care expenses *(Line 10 plus Line 12)*. **Full-year residents** enter this amount here and on Line 15 below 13.

14. **Nonresidents and part-year residents** multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 15. If Line 10b is more than 1.00, enter the amount from Line 13 here and on Line 15 14.

15. Total credit for child and dependent care expenses from Line 13 or Line 14 *(Include the amount on this line in the total on Line 19, Part 4)* 15.

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Last Name *(First 10 Characters)*

Tax Year
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Your Social Security Number

Part 3. Credit for Children

Generally, this credit can be claimed only for a child who was under 19 years of age on the last day of the year or for a student under the age of 24 on the last day of the year for whom you furnished more than 50% of the support.

If your federal adjusted gross income (Form 1040, Line 35; or Form 1040A, Line 21) is less than the following amounts shown for your filing status **(Married filing jointly/qualifying widow(er) - $100,000; Head of Household - $80,000; Single - $60,000; or Married filing separately - $50,000),** complete Lines 16 through 18. Otherwise, **do not** complete Lines 16 through 18; you **may not** claim the credit for children

Enter Whole U.S. Dollars Only

16. Multiply the number of children for whom you are entitled to claim an exemption by $60 and enter the result here *(**Full-year residents** enter this amount here and on Line 18 below)* ▶ 16.

17. Nonresidents and part-year residents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 10b and enter the result here and on Line 18. If Line 10b is more than 1.00, enter the amount from Line 16 here and on Line 18 17.

18. Credit for children *(Include the amount on this line in the total on Line 19, Part 4)* 18.

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

19. Total of **Parts 1, 2, and 3** *(Add Lines 7a, 15, and 18)* 19.

20. Credit for charitable contributions *by nonitemizers (Complete the **Worksheet for Determining Tax Credit for Charitable Contributions** on Page 13 of the instructions)* ▶ 20.

21. Credit for long-term care insurance premiums *(Complete the **Worksheet for Determining Tax Credit for Premiums Paid on Long-term Care Insurance Contracts** on Page 13 of the instructions)* ▶ 21.

22. Credit for qualified business investments *(See instructions on Page 13)* ▶ 22.

23. Credit for disabled taxpayer, dependent, and/or spouse *(Complete **Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent, and/or Spouse,** and enter amount from Line 13 or 14, whichever is applicable)* ▶ 23.

24. Miscellaneous tax credits *(See instructions on Page 14. Attach a schedule identifying the credit you are claiming and explain how the amount of the credit was determined)* ▶ 24.

25. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478 ▶ 25.

26. Total *(Add Lines 19 through 25)* 26.

27. Amount of tax *(From Form D-400, Line 13)* 27.

28. Enter the lesser of Line 26 or Line 27 28.

29. Business incentive tax credits *(See instructions on Page 14. Attach Form NC-478 and any required supporting schedules to the front of your income tax return)* ▶ 29.

30. Add Lines 28 and 29 *(Enter the total here and on Form D-400, Line 14)*
The amount on this line may not exceed the tax shown on Form D-400, Line 13 30.

You must submit this form if you claim a tax credit on Line 14 of Form D-400.

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