

# Individual Income Tax Return 2002

North Carolina Department of Revenue

Print in Black or Blue Ink Only.

For calendar year **2002**, or other tax year beginning (MM-DD) \_\_\_\_\_ - **0 2** and ending (MM-DD-YY) \_\_\_\_\_

Your Social Security Number \_\_\_\_\_

Spouse's Social Security Number \_\_\_\_\_

You must enter your  
 social security number(s)

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.)
		_____

<b>Deceased Taxpayer Information</b> 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) _____	<b>N.C. Political Parties Financing Fund</b> Fill in appropriate circle if you want to designate \$1 to this fund; making a designation neither increases your tax nor reduces your refund.  <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> <b>You</b>  <input type="radio"/> Democratic  <input type="radio"/> Republican  <input type="radio"/> Unspecified         </div> <div style="text-align: center;"> <b>Your Spouse</b>  <input type="radio"/> Democratic  <input type="radio"/> Republican  <input type="radio"/> Unspecified         </div> </div>
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**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) \_\_\_\_\_ Fill in circle if negative  \_\_\_\_\_ **.00**

**Residency Status** Were you a resident of N.C. for the entire year of 2002?  Yes  No *If no, complete Lines 46 through 50 on Page 4*  
 Was your spouse a resident for the entire year?  Yes  No

**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 \_\_\_\_\_

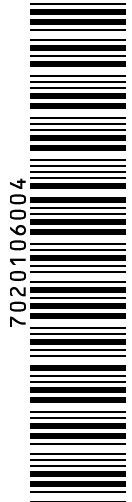
4.  **Head of Household**

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*

<p><b>6. Taxable Income from Your Federal Income Tax Return</b>          Form 1040, Line 41; Form 1040A, Line 27; Form 1040EZ, Line 6; or TeleFile Tax Record, Line K(1) Taxable Income (<i>If zero, see the Line Instructions</i>)</p> <p><b>7. Additions to Federal Taxable Income</b>          All taxpayers must complete Lines 29 through 38 on Page 3 and enter amount from Line 38</p> <p><b>8. Add Lines 6 and 7</b></p> <p><b>9. Deductions from Federal Taxable Income</b>          If applicable, complete Lines 39 through 45 on Page 3 and enter amount from Line 45</p> <p><b>10. a. Line 8 minus Line 9</b></p> <p style="margin-left: 20px;"><b>b. Part-year residents and nonresidents</b>          Complete Lines 46 through 50 on Page 4 and enter decimal amount from Line 50</p> <p><b>11. North Carolina Taxable Income</b>  <b>Full-year residents</b> enter the amount from Line 10a  <b>Part-year residents and nonresidents</b> multiply amount on Line 10a by 10b and enter result</p>	Enter Whole U.S. Dollars Only	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%; text-align: center;">6.</td> <td style="width: 10%; text-align: center;"><input type="radio"/></td> <td style="width: 40%; border: 1px solid black; padding: 2px;">If amount on Line 6, 8, 10a, 11, or 12 is negative, fill in circle.</td> <td style="width: 10%; text-align: center;">▶</td> <td style="width: 20%; text-align: center;">_____</td> <td style="width: 10%; text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">7.</td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">8.</td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;">Example: ●</td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">9.</td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">10a.</td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">10b.</td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> <tr> <td style="text-align: center;">11.</td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;">▶</td> <td style="text-align: center;">_____</td> <td style="text-align: right;">.00</td> </tr> </table>	6.	<input type="radio"/>	If amount on Line 6, 8, 10a, 11, or 12 is negative, fill in circle.	▶	_____	.00	7.	<input type="radio"/>		▶	_____	.00	8.	<input type="radio"/>	Example: ●	▶	_____	.00	9.	<input type="radio"/>		▶	_____	.00	10a.	<input type="radio"/>		▶	_____	.00	10b.	<input type="radio"/>		▶	_____	.00	11.	<input type="radio"/>		▶	_____	.00
6.	<input type="radio"/>	If amount on Line 6, 8, 10a, 11, or 12 is negative, fill in circle.	▶	_____	.00																																							
7.	<input type="radio"/>		▶	_____	.00																																							
8.	<input type="radio"/>	Example: ●	▶	_____	.00																																							
9.	<input type="radio"/>		▶	_____	.00																																							
10a.	<input type="radio"/>		▶	_____	.00																																							
10b.	<input type="radio"/>		▶	_____	.00																																							
11.	<input type="radio"/>		▶	_____	.00																																							



Enter Whole U.S. Dollars Only

<b>12. Enter amount from Line 11</b> (North Carolina Taxable Income)	<i>Fill in circle if negative</i> <input type="radio"/>	12.	<input type="text"/>	.00
<b>13. North Carolina Income Tax</b> If the amount on Line 12 is less than \$68,000, use the <b>Tax Table</b> beginning on Page 15 of the instructions to determine your tax. If the amount on Line 12 is \$68,000 or more, use the <b>Tax Rate Schedule</b> on Page 23 to calculate your tax.		13.	<input type="text"/>	.00
<b>14. Tax Credits</b> (From Form D-400TC, Part 4, Line 30 - <b>You must attach Form D-400TC if you enter an amount on this line</b> )		14.	<input type="text"/>	.00
<b>15. Subtract</b> Line 14 from Line 13		15.	<input type="text"/>	.00
<b>16. Consumer Use Tax</b> (See instructions on Page 6)		16.	<input type="text"/>	.00
<b>17. Add</b> Lines 15 and 16		17.	<input type="text"/>	.00
<b>18. North Carolina Income Tax Withheld</b> (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.	<input type="text"/>	.00
b. Spouse's tax withheld		18b.	<input type="text"/>	.00
<b>19. Other Tax Payments</b>				
a. 2002 Estimated Tax		19a.	<input type="text"/>	.00
b. Paid with Extension		19b.	<input type="text"/>	.00
c. Partnership		19c.	<input type="text"/>	.00
d. S Corporation		19d.	<input type="text"/>	.00
<b>20. Add</b> Lines 18a through 19d and enter the total on Line 20		20.	<input type="text"/>	.00
<b>21. a.</b> If Line 17 is more than Line 20, subtract and enter the result		21a.	<input type="text"/>	.00
b. Penalty for underpayment of estimated income tax (See instructions and enter letter in box, if applicable)	<b>Penalty Exception</b> <input type="checkbox"/>	21b.	<input type="text"/>	.00
c. Other penalties and interest (See instructions)		21c.	<input type="text"/>	.00
<b>22. Add</b> Lines 21a, 21b, and 21c and enter the total - <b>Pay This Amount</b> <i>You can now pay on-line. Go to our website and click on <a href="#">Electronic Services</a> for details.</i>		22.	\$ <input type="text"/>	.00
<b>23.</b> If Line 17 is less than Line 20, subtract and enter the result		23.	<input type="text"/>	.00
<b>24.</b> Amount of Line 23 to be applied to <b>2003 Estimated Income Tax</b>		24.	<input type="text"/>	.00
<b>25.</b> Contribution to the <b>N.C. Nongame and Endangered Wildlife Fund</b>		25.	<input type="text"/>	.00
<b>26.</b> Contribution to the <b>N.C. Candidates Financing Fund</b>		26.	<input type="text"/>	.00
<b>27. Add</b> Lines 24, 25, and 26		27.	<input type="text"/>	.00
<b>28. Subtract</b> Line 27 from Line 23 and enter the <b>Amount To Be Refunded</b>		28.	<input type="text"/>	.00

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

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

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

- 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

Enter Whole U.S. Dollars Only

▶ 29. \_\_\_\_\_ .00

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

- Single ..... \$3,000
- Married filing jointly ..... \$5,000
- Head of household ..... \$4,400
- Married filing separately: ▶ 30. \_\_\_\_\_ .00
- Qualifying widow(er) .... \$5,000
- 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. \_\_\_\_\_ .00

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. \_\_\_\_\_ .00

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

▶ 33. \_\_\_\_\_ .00

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

▶ 34. \_\_\_\_\_ .00

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

▶ 35. \_\_\_\_\_ .00

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

▶ 36. \_\_\_\_\_ .00

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

▶ 37. \_\_\_\_\_ .00

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

38. \_\_\_\_\_ .00

**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. \_\_\_\_\_ .00

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

▶ 40. \_\_\_\_\_ .00

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

▶ 41. \_\_\_\_\_ .00

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

▶ 42. \_\_\_\_\_ .00

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. \_\_\_\_\_ .00

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

▶ 44. \_\_\_\_\_ .00

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

45. \_\_\_\_\_ .00

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

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# 2002 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 12.

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. (If Line 1 is negative, fill in circle)	▶ ○	1.	.00
2. The portion of Line 1 that was taxed by another state or country	▶	2.	.00
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to two decimal places)	▶	3.	.00
4. North Carolina income tax (From Form D-400, Line 13)	▶	4.	.00
5. Computed credit (Multiply Line 3 by Line 4)	▶	5.	.00
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.	.00
7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4	▶	7a.	.00
7b. Enter in the box the number of states for which credits are claimed	▶	7b.	.00

## 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 <b>Credit for Child and Dependent Care Expenses</b> on Page 12)	▶	8.	.00
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.	.00
10. Credit (Use the <b>Child and Dependent Care Credit Table</b> 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.	.00
11. Other qualifying expenses (Line 8 minus Line 9)	▶	11.	.00
12. Credit (Use the <b>Child and Dependent Care Credit Table</b> 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.	.00
13. Total credit for child and dependent care expenses (Line 10 plus Line 12). <b>Full-year residents</b> enter this amount here and on Line 15 below	▶	13.	.00
14. <b>Nonresidents and part-year residents</b> 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.	.00
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.	.00

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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.

Enter Whole U.S.  
Dollars Only

- 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
- 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. \_\_\_\_\_ .00
- 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. \_\_\_\_\_ .00
- 18. Credit for children (*Include the amount on this line in the total on Line 19, Part 4*) 18. \_\_\_\_\_ .00

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. \_\_\_\_\_ .00
- 20. Credit for charitable contributions by nonitemizers (*Complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 13 of the instructions*) ▶ 20. \_\_\_\_\_ .00
- 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. \_\_\_\_\_ .00
- 22. Credit for qualified business investments (*See instructions on Page 13*) ▶ 22. \_\_\_\_\_ .00
- 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. \_\_\_\_\_ .00
- 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. \_\_\_\_\_ .00
- 25. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478 ▶ 25. \_\_\_\_\_ .00
- 26. Total (*Add Lines 19 through 25*) 26. \_\_\_\_\_ .00
- 27. Amount of tax (*From Form D-400, Line 13*) 27. \_\_\_\_\_ .00
- 28. Enter the lesser of Line 26 or Line 27 28. \_\_\_\_\_ .00
- 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. \_\_\_\_\_ .00
- 30. Add Lines 28 and 29 (*Enter the total here and on Form D-400, Line 14*) 30. \_\_\_\_\_ .00  
The amount on this line may not exceed the tax shown on Form D-400, Line 13

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

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