

# Individual Income Tax Return 2005

North Carolina Department of Revenue *Print in Black or Blue Ink Only.*

For calendar year **2005**, or other tax year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **05** 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.) \_\_\_\_\_

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund														
If return is for a deceased taxpayer or deceased spouse, enter date of death.  Deceased taxpayer's date of death <input type="text"/> (MM-DD-YY)  Deceased spouse's date of death <input type="text"/> (MM-DD-YY)	This fund pays for a nonpartisan voter guide and helps fund judicial candidates who accept strict fund-raising and spending limits. Do you agree that \$3 should go to this fund? Filling in a circle below will not increase your tax or reduce your refund.  <table> <tr> <td><u>You</u></td> <td><u>Your Spouse</u></td> </tr> <tr> <td><input type="radio"/> Yes</td> <td><input type="radio"/> Yes</td> </tr> <tr> <td><input type="radio"/> No</td> <td><input type="radio"/> No</td> </tr> </table>	<u>You</u>	<u>Your Spouse</u>	<input type="radio"/> Yes	<input type="radio"/> Yes	<input type="radio"/> No	<input type="radio"/> No	Fill in appropriate circle if you want to designate \$1 to this fund. Your tax remains the same whether or not you make a designation.  <table> <tr> <td><u>You</u></td> <td><u>Your Spouse</u></td> </tr> <tr> <td><input type="radio"/> Democratic</td> <td><input type="radio"/> Democratic</td> </tr> <tr> <td><input type="radio"/> Republican</td> <td><input type="radio"/> Republican</td> </tr> <tr> <td><input type="radio"/> Unspecified</td> <td><input type="radio"/> Unspecified</td> </tr> </table>	<u>You</u>	<u>Your Spouse</u>	<input type="radio"/> Democratic	<input type="radio"/> Democratic	<input type="radio"/> Republican	<input type="radio"/> Republican	<input type="radio"/> Unspecified	<input type="radio"/> Unspecified
<u>You</u>	<u>Your Spouse</u>															
<input type="radio"/> Yes	<input type="radio"/> Yes															
<input type="radio"/> No	<input type="radio"/> No															
<u>You</u>	<u>Your Spouse</u>															
<input type="radio"/> Democratic	<input type="radio"/> Democratic															
<input type="radio"/> Republican	<input type="radio"/> Republican															
<input type="radio"/> Unspecified	<input type="radio"/> Unspecified															

**Federal Adjusted Gross Income**  
 Enter federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) *Fill in circle if negative*  \_\_\_\_\_ .00

**Residency Status** Were you a resident of N.C. for the entire year of 2005?  Yes  No  
 Was your spouse a resident for the entire year?  Yes  No  
*If No, complete Lines 1 through 11. Then go to Page 4 of Form D-400. Enter dates of residency and complete Lines 48 through 52.*

**Filing Status** Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2005, 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

**6. Taxable Income from Your Federal Income Tax Return**  
 Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6 (If zero, see the Line Instructions)

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

**8. Add Lines 6 and 7**

**9. Deductions from Federal Taxable Income**  
 If applicable, complete Lines 39 through 47 on Page 3 and enter amount from Line 47

**10. Line 8 minus Line 9**

If amount on Line 6, 8, 10, 11, or 13 is negative, fill in circle.  
 Example:

Enter Whole U.S. Dollars Only

6.  \_\_\_\_\_ .00  
 7.  \_\_\_\_\_ .00  
 8.  \_\_\_\_\_ .00  
 9.  \_\_\_\_\_ .00  
 10.  \_\_\_\_\_ .00



11. Enter amount from Line 10

12. Part-year residents and nonresidents

Complete Lines 48 through 52 on Page 4 and enter decimal amount from Line 52

13. North Carolina Taxable Income

Full-year residents enter the amount from Line 11  
Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12

14. North Carolina Income Tax

If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 17 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the Tax Rate Schedule on Page 25 to calculate your tax.

15. Tax Credits (From Form D-400TC, Part 4, Line 32 - You must attach Form D-400TC if you enter an amount on this line)

16. Subtract Line 15 from Line 14

17. Consumer Use Tax (See instructions on Page 8)

18. Add Lines 16 and 17

19. 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 ▶ 19a.

b. Spouse's tax withheld ▶ 19b.

20. Other Tax Payments

a. 2005 Estimated Tax ▶ 20a.

b. Paid with Extension ▶ 20b.

c. Partnership ▶ 20c.

d. S Corporation ▶ 20d.

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

21. Add Lines 19a through 20d and enter the total on Line 21

22. a. If Line 18 is more than Line 21, subtract and enter the result

b. Underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)

c. Penalties and interest (See Line instructions)

Exception to underpayment of estimated tax ▶

23. Add Lines 22a, 22b, and 22c and enter the total - Pay This Amount

You can now pay online. Go to our website and click on Electronic Services for details.

24. If Line 18 is less than Line 21, subtract and enter the result

25. Amount of Line 24 to be applied to 2006 Estimated Income Tax

26. Contribution to the N.C. Nongame and Endangered Wildlife Fund

27. Add Lines 25 and 26

28. Subtract Line 27 from Line 24 and enter the Amount To Be Refunded

If amount on Line 11 or 13 is negative, fill in circle.  
Example:

11. \_\_\_\_\_ .00  
12. \_\_\_\_\_  
13. \_\_\_\_\_ .00  
14. \_\_\_\_\_ .00  
15. \_\_\_\_\_ .00  
16. \_\_\_\_\_ .00  
17. \_\_\_\_\_ .00  
18. \_\_\_\_\_ .00

19a. \_\_\_\_\_ .00  
19b. \_\_\_\_\_ .00  
20a. \_\_\_\_\_ .00  
20b. \_\_\_\_\_ .00  
20c. \_\_\_\_\_ .00  
20d. \_\_\_\_\_ .00

21. \_\_\_\_\_ .00  
22a. \_\_\_\_\_ .00  
22b. \_\_\_\_\_ .00  
22c. \_\_\_\_\_ .00  
23. \$ \_\_\_\_\_ .00  
24. \_\_\_\_\_ .00  
25. \_\_\_\_\_ .00  
26. \_\_\_\_\_ .00  
27. \_\_\_\_\_ .00  
28. \_\_\_\_\_ .00



**Additions to Federal Taxable Income** (See Line Instructions beginning on Page 10.)

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

- Form 1040, Line 40
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$5,000 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$10,000 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

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 ..... \$6,000
- Head of household ..... \$4,400
- Married filing separately:
- Qualifying widow(er) .... \$6,000
- If your spouse does not claim itemized deductions ..... \$3,000
- If your spouse claims itemized deductions ..... 0

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



**Note:** If 65 or older or blind **OR** if someone can claim you as a dependent, see the applicable chart or worksheet on Page 10 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 or general sales 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 11



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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 11 of the instructions and enter the result)

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

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

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

36. Adjustment for domestic production activities (See instructions on Page 11)

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 12.)

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 or United States' possessions

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 12 and enter the result here

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

44. Severance wages (See Line instructions on Page 13 for explanation of qualifying severance wages)

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

45. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (**Important:** See Line instructions on Page 13)

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

46. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)

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

47. **Total deductions** - Add Lines 39 through 46 (Enter the total here and on Line 9)

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

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

(See Line Instructions beginning on Page 13. Note: Do not complete Lines 48 through 52 if you were a full-year resident.)

If you were a part-year resident of North Carolina, enter the dates of residency in the boxes.
You: Date residency began (MM-DD-YY), Date residency ended (MM-DD-YY)
Your Spouse: Date residency began (MM-DD-YY), Date residency ended (MM-DD-YY)

If amount on Line 48, 49, 50, or 51 is negative, fill in circle. Example: [arrow pointing to a circle]

Enter Whole U.S. Dollars Only

48. Total income while you were a Resident of North Carolina... 48. [circle] [line] .00
49. Total income from North Carolina sources while you were a Nonresident of North Carolina... 49. [circle] [line] .00
50. Add Lines 48 and 49 50. [circle] [line] .00
51. Total income from all sources - Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4... 51. [circle] [line] .00
52. Divide Line 50 by Line 51 (Enter the result as a decimal amount here and on Line 12; round to four decimal places) 52. [line]

I certify that, to the best of my knowledge, this return is accurate and complete.
If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.
Sign Here: Your Signature, Date, Spouse's Signature, Date, Daytime Telephone Number
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

Online - You can pay your tax online by bank draft or credit or debit card using Visa or MasterCard. Go to our website www.dorn.com 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 online, 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. Note: The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Be sure to enter your social security number(s) in the boxes provided on the voucher. 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.