

9-08

Individual Income Tax Return 2008 North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2008, or fiscal year beginning (MM	<i>I-DD</i>) = = 0.8	and ending (MM-DD-YY)	
Your Social Security Number	← You <u>must</u> enter your social security number(s) →	Spouse's Social Security Number	
Your First Name(USE CAPITAL LETTERS FOR YOUR NAME AND ADD	RESS) M.I. Your Last Name		
If a Joint Return, Spouse's First Name	M.I. Spouse's Last Name		<u></u>
Address			County (Enter first five letters)
City	State Zip Code	Country (If not U.S.)	· · · · · · · · · · · ·
C ← Fill in circle if you or your spouse we	ere out of the country on A	pril 15 and a U.S. citiz	en or resident.
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. Taxpayer (MM-DD-YY)	Mark 'Yes' if you want to desig taxes to this special Fund for vote materials and for candidates w spending limits. Marking 'Yes' does	nate \$3 of Fill in appropriate r education \$3 to this fund. /ho accept whether or not yo	circle if you want to designate Your tax remains the same ou make a designation. Your Spouse
 Fill in circle if return is filed and signed by Executor or Administrator. 	(Fill in appropriate circle) Yes	Yes Republication No Unspecified	n O Republican n O Libertarian
Federal Adjusted Gross Income Enter federal adjusted gross income from your federal re (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line Residency Were you a resident of N.C. for the entire you	ine 4)	o, complete Lines 1 through 11.	
Status Was your spouse a resident for the entire	to F	Page 4 of Form D-400. Fill in re mation and complete Lines 51 thro	sidency ugh 53.
	Lines 1 through 5. If you do not indicate y		the circles,
 Married Filing Jointly Married Filing Separately → ful name and Social Separately 	I	on your fincome tax	s claimed ederal c return
4. O Head of Household	SSN		
5. O Qualifying Widow(er) with Dependent Child	Year spouse died:)		
6. Taxable Income from Your Federal Income T		Enter Whole U.S. Dollars	Dnly
Form 1040, Line 43; Form 1040A, Line 27; or Form 1 <i>(If zero, see the Line Instructions)</i>	040EZ, Line 6 If amount on Line 6, 8, 10,	0	00
7. Additions to Federal Taxable Income All taxpayers must complete Lines 30 through 40 or Page 3 and enter amount from Line 40	11, or 13 is 📃 🗸	· · · · · · · · · · ·	00
8. Add Lines 6 and 7	Example: • 8.	0	.00
9. Deductions from Federal Taxable Income If applicable, complete Lines 41 through 50 on Page 3 enter amount from Line 50	B and \blacktriangleright 9.	· · · · · · · · · ·	.00
10. Line 8 minus Line 9	10.	o <u> </u>	00

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D-400
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Tax Year **2008**

Your Social Security Number

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11.	Enter amount from Line 10	O 11.	
12.	Part-year residents and nonresidents is negative, fill in circle.	12.	
13.	North Carolina Taxable Income Full-year residents enter the amount from Line 11 Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12	O 13.	
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.	14.	
15.	Tax Credits (From Form D-400TC, Part 4, Line 36 - You must attach Form D-400TC if you enter an amount on this line)	▶ 15.	
16.	Subtract Line 15 from Line 14	16.	
17.	Consumer Use Tax (See instructions on Page 7)	▶ 17.	
18.	Add Lines 16 and 17	18.	
19.	North Carolina Income Tax Withheld		, , , , <u> </u>
	(Staple original or copy of a. Your tax withheld the original State wage and tax statement(s) in top left-		
	hand corner of the return) (b. Spouse's tax withheld) 19b.		
20.	Other Tax Payments a. 2008 Estimated Tax ▶ 20a.		
	b. Paid with Extension 20b.		
	c. Partnership If you claim a partnership payment on Line 20c or S corporation		
	d. S Corporation d. S Corporation b. 20d.		
21.	North Carolina Earned Income Tax Credit (From Form D-400TC, Part 5)	.00	
22.	Add Lines 19a through 21 and enter the total on Line 22	22.	•00
23.	a. If Line 18 is more than Line 22, subtract and enter the result	▶ 23a.	
	b. Penalties and interest (See Line instructions)	23b.	
	c. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable)	▶ 23c.	
24.	Add Lines 23a, 23b, and 23c and enter the total - Pay This Amount You can now pay online. Go to our website and click on <u>Electronic Services</u> for details.	24. \$	
25.	If Line 18 is less than Line 22, subtract and enter the result	25.	
26.	Amount of Line 25 to be applied to 2009 Estimated Income Tax	▶ 26.	
27.	Contribution to the N.C. Nongame and Endangered Wildlife Fund	▶ 27.	
28.	Add Lines 26 and 27	28.	
29.	Subtract Line 28 from Line 25 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile.	▶ 29.	

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

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Ē		tions to Federa	I Taxable	e Income (See L	ine Instructions begi	inning on Page	9.)	
30.	 Forr Forr Forr 	m 1040, Line 40 m 1040A, Line 24 n 1040EZ SINGLE filers m 1040EZ MARRIED I	- enter \$5,450 (FILING JOINT	DR the amount from Line LY filers - enter \$10,90	5 of Form 1040EZ, which 0 OR the amount from I	— never is less	▶ 30.	Enter Whole U.S. Dollars Only
31.	● Sing ● Hea	•	deduction (\$3,000 ●	<i>The standard deduct</i> Married filing jointly Married filing separ	ion for most people is a ately: <u>s not</u> claim itemized de	\$6,00	> 31.	,,
			or blind OR if	If your spouse clai	ms itemized deductio	ons		
	If you	ct Line 31 from Line	30 and ente	r the result here, but Iction on your fed	not less than zero eral return, do not		32.	
∕♪	any fo	oreign income tax DRTANT: If you we	es included re required f	l on Line 8 of Fec o complete the Ite i	eturn, enter on this al Schedule A and leral Schedule A. mized Deductions and you answered 10.		▶ 33.	
34. <u>/</u>	Ifyou				from Line 32 above. h Line 33 and enter		▶ 34.	
35.		nal exemption adjust tment Worksheet					ı 🌔 35.	
36.	Interes	t income from oblig	gations of st	ates other than No	orth Carolina		► 36.	
37.	Adjustr	ment for domestic	production a	ctivities (See instru	ctions on Page 10)		► 37.	
38.	Adjustr	ment for bonus dep	preciation (S	ee instructions on Pa	age 10)		▶ 38.	
39.	Other a	additions to federal	taxable inc	ome (Attach explana	ation or schedule)		▶ 39.	
40.	Total a	additions - Add Lin	es 34 throu	gh 39 <i>(Enter the tota</i>	al here and on Line 7)		40.	
	Dedu	ctions from Fe	ederal Tax	cable Income (See Line Instruction	s beginning on	Page 11.)	
41.	State c	or local income tax	refund if inc	luded on Line 10 c	of Federal Form 1040	0	▶ 41.	
42.	Interes	t income from oblig	ations of th	e United States or	United States' poss	essions	▶ 42.	
43.	Taxable	e portion of Social S	ecurity and F	ailroad Retirement	Benefits included on y	your federal retu	rn 🕨 43.	
44.	Retiren federal	nent benefits receiv government retirees	ed from ves s (Bailey set	ted N.C. State gove tlement - Importan	ernment, N.C. local go t: See Line instruct	overnment, or <i>ions on Page 1</i>	1) ► 44.	
45.	lf you h Retire	nave retirement be <i>ment Benefits Wo</i>	nefits not re rksheet on	ported on Lines 43 Page 11 and enter	or 44, complete the the result here	•	▶ 45.	
46.		ance wages (See Li nce wages)	ne instruction	s on Page 12 for exp	lanation of qualifying		▶ 46.	
	(Import	tant: See Line instruc	tions on Pag	e 12)	back in 2002, 2003,		▶ 47.	
	(See Lir	ne instructions on Pag	e 12 for dedu	ction limitations)	s Program (NC 529 P	Plan)	▶ 48.	
	Do not i	include any deduction	n for retireme	nt benefits on this line			▶ 49.	
50.	Total c	deductions - Add L	ines 41 thro	ough 49 <i>(Enter the</i> t	total here and on Line s	9)	50.	

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

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Computation of North Carolina Taxable Income for (See Line Instructions beginning on Page 12. Note: Do not com		
Fill in applicable circles		
Fill in circle(s) if you or your spouse moved into or out of North Carolina durin	g the year and enter the dates of residenc	y in the boxes. \rightarrow \bigcirc \bigcirc
You	Spou	se
Date residency began Date residency ended	Date residency began	Date residency ended
(<i>MM-DD-YY</i>)	(<i>MM-DD-YY</i>)	(<i>MM-DD-YY</i>)
Fill in circle(s) if you or your spouse were <i>nonresidents of North Car</i>	olina for the entire year.	\rightarrow 0 0
Part-year residents and nonresidents must comp to determine the amounts to e	lete the worksheet on Page 12 on the state on Lines 51 and 52 below.	of the instructions
		Enter Whole U.S. Dollars Only
51. Enter the amount from Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the Instruction	S. If amount on Line 51 or 52 is negative, fill in circle.	
52 Enter the amount from Column A Line 30 of the Part-Year	Example:	

- Enter the amount from Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet on Page 12 of the Instructions.
- **53.** Divide Line 51 by Line 52 (*Enter the result as a decimal amount here and on Line 12; round to four decimal places.*)

	I certify that, to the be accurate and comple	est of my knowledge, this return is le.		If prepared by a person other than based on all information of which t		
n Here	Your Signature Date Spouse's Signature (If filing joint return, both must sign.) Date			Paid Preparer's Signature	Date	
Sig				Preparer's FEIN, SSN, or PTIN		
	Home Telephone	Number (Include area code.)		Preparer's Telephone Number		
	-			• =		
	If REFUND mail return to:	N.C. DEPT. OF REVENUE P.O. BOX R RALEIGH, NC 27634-0001		<i>If you ARE NOT due a refund, mail return, any payment, and D-400V to:</i>	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.dornc.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.

D-400TC

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2008 Individual Tax Credits North Carolina Department of Revenue See instructions beginning on Page 13. 21 of Form D-400, you must attach this form to the return. If you

9-08 If you claim a tax credit on Line 15 or Line 21 of Fo n If you do not the tax o who disallow

II y	bu claim a tax credit on Line 15 or Line 21 of Form D-400, <u>you must</u> attach this form to the return. T	r you do not, t	ne tax credit may	be disallowed.
Li	Ast Name (First 10 Characters) Ye IMPORTANT: Do not send a photocopy of this form. The original form is printed in pink and black ink.	our Social Security	Number)
	rt 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a co of of payment. Important: If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines			
2.	Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 36, 38 and 39 and deductions shown on Lines 41 through 47 and Line 49 of Form D-400. Do not make an adjustment for any portion of Line 39 or 49 that does not relate to gross income. (<i>If Line 1 is negative, fill in circle.</i>) The portion of Line 1 that was taxed by another state or country. Divide Line 2 by Line 1 and enter the result as a decimal amount. (<i>Round to four decimal places.</i>)	Er	nter Whole U.S. D	ollars Only
	North Carolina income tax (<i>From Form D-400, Line 14</i>)	▶ 4.	·· • ··	 _ 00
	Computed credit (Multiply Line 3 by Line 4)	5.		00
	Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 13. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)	► 6.		
	Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4. Enter in the box the number of states for which credits are claimed.	 7a. 7b. 	<u> </u>	<u>.</u> 00
Ра	rt 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. (See Credit for Child and Dependent Care Expenses on Page 13 for additional information.)		▶ 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.	00
10.	Credit (Use the Child and Dependent Care Credit Table on Page 13. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)		► 10.	
	Other qualifying expenses (Line 8 minus Line 9)	7020	11.	
12.	Credit (Use the Child and Dependent Care Credit Table on Page 13 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.)	50601	▶ 12.	
13.	Total credit for child and dependent care expenses. <i>(Line 10 plus Line 12)</i> Full-year residents enter this amount here and on Line 15 below.		13.	
14.	Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.		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.	
Ра	rt 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under	r 17 years of age	on the last day of t	he tax year.)
	If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 3 amounts shown for your filing status (Married filing jointly/qualifying widow(er) - \$100,000; Head of Ho filing separately - \$50,000), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through	usehold - \$80,	000; Single - \$60,	000; or Married
16.	Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 enter the result here. (<i>Full-year residents enter this amount here and on Line 18 below.</i>)	and	▶ 16.	
17.	Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.		17.	
18.	Credit for children (Include the amount on this line in the total on Line 19, Part 4.)		18.	
Ра	rt 4. Other Tax Credits (Limited to the amount of tax)			
	Total of Parts 1, 2, and 3 (<i>Add Lines 7a, 15, and 18.</i>) Credit for charitable contributions by nonitemizers	19.		
20.	(Enter your total charitable contributions of homemizers (Enter your total charitable contributions on Line 20a. ► 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 14 of the instructions and enter the tax credit on Line 20b.)	► 20b.		00

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_9	9-08		/l insite d		unt of tox		0	1					
		her Tax Credits	,		,	, ,	ar Dotormin	ing Tax					
21.	Credit fo	or Premiums Paid Inter more than \$35	on Long-t	erm Care In					► 2 ⁻	1.		· · · · ·	00
22.	. Credit for	adoption expenses	(Complete	the Adoption	Tax Credi	t Worksheet o	n Page 14 of	the instructions.) 🕨 22	2.			00
23.		Qualified Busines		•		•		ch a copy of	► 23	3.	, <u>, , , , , , , , , , , , , , , , , , </u>	, <u> </u>	00
24.	Determir	disabled taxpayer ning the Credit for amount from Line	r the Disal	bled Taxpay	èr, Depend	dent, or Spou	, Workshee i I se , and	for	▶ 24	4.			00
25.	. Credit for	certain real prope	rty land do	nations (See	instruction	ns on Page 15	.)		▶ 25	5.			00
26.		r rehabilitating an i	ncome-pr	oducing hist	oric structu	ire (See instru		ge 15.) stallment			· · ·	· · · · ·	_ _ 00
	Enter qua rehabilita	ation expenditures	▶ 26a	a.				of credit	► 26k). 		<u> </u>	00
27.		r rehabilitating a no nabilitation s	onincome		nistoric stru	cture (See ins	Enter in	stallment	► 27t).	,	, , , ,	00
28.		r rehabilitating an i	ncome-pr	oducing hist	oric mill fac	cility (See insti	ructions on F	Page 15.)			,	,	
	Enter qua rehabilita	alified tion expenditures	▶ 28a	a.		00	Enter ar	nount of credit	► 28k) .	_	_	00
29.	. Credit for	r rehabilitating a n o	onincome-	producing h	nistoric mill			n Page 15.)				<u> </u>	_ 1 00
	Enter reh expenses	nabilitation S	► 29a	а.		00		stallment of credit	► 29t) .			00
30		scellaneous incom	e tax credit	s (See instri	ictions on H						· · ·		_ ∎00
		applicable circles:				age 10.)							
	O Prop	perty Taxes on Farm		Gleaned					▶ 30	۱			
	O Hand	imum credit \$1,000 dicapped Dwelling L imum credit \$550 per		O Poultry	market value					·. 	· • ·	. <u>.</u>	_ _ 0C
	O Con	servation Tillage Equ imum credit \$2,500		Recycli	ng Oyster S bushel donati	hells		70206					
31.		its carried over fror dits claimed on Fo	•		Do not inc	clude any carry	yover	506010	► 3 ⁻	1.		. <u>.</u>	00
32.	. Total (Ad	d Lines 19, 20b, 2 ⁻	1, 22, 23, 2	24, 25, 26b, 2	27b, 28b, 29	9b, 30 and 31,)		32	2.			00
33.	. Amount c	of tax (From Form)	D-400, Line	e 14)					33	3.			00
34.	. Enter the	e lesser of Line 32 of	or Line 33						34	4.			00
35.		incentive and ene				n (Fill in circ				· · · ·	<u> </u>	
		Attach Form NC- s to the front of yo			upporting	l	NC-478 is at	ached	► 35	o. └─			00
36.		s 34 and 35 <i>(Enter</i> ount on this line m					, Line 14.		36	₿. ∟	. <u>.</u>		00
Pa	art 5. Ea	rned Income Ta	x Credit	(Not limited	l to the an	nount of tax)							
		allowed a credit equest be prorated bas								-year	residents a	ind nonreside	ents, the
37.	. Enter the	amount of your fe	deral earne	ed income ta	x credit.	Number of qu	alifying child	Iren	▶ 37	7.		·	00
38.		_ine 37 by 3.5% (.0 r residents enter t		here and on	Line 21 of	Form D-400.			38	3.			00
39.	D-400, Li	r residents and no ne 12 and enter th 000, enter the amo	e result he	re and on Lir	ne 21 of Fo	rm D-400. If I	Line 12 of Fo			9.			00