

Staple All Pages of Your Return Here

D-400

Web 11-10

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Individual Income Tax Return 2010 North Carolina Department of Revenue IMPORTANT: Do not send a photocopy of this form.

For calendar year 2010, or fiscal year beginning (MM-DD) - - 1 0 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 Apartment Number
City State Zip Code Country (If not U.S.) County (Enter first five letters)

- Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.
Fill in circle if this is an AMENDED 2010 return. Important: You must also complete Form D-400X-WS, Worksheet for Amending 2010 Individual Income Tax Return, and attach it to the front of your amended return.

Table with 3 columns: Deceased Taxpayer Information, N.C. Public Campaign Fund, N.C. Political Parties Financing Fund. Includes checkboxes for executor, campaign fund designation, and political party affiliation.

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) .00

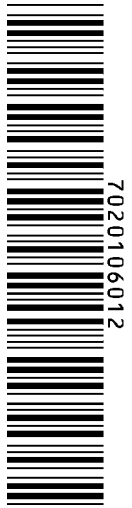
Residency Status Were you a resident of N.C. for the entire year of 2010? Yes No
Was your spouse a resident for the entire year? Yes No

Filing Status Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2010, 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
4. Head of Household
5. Qualifying Widow(er) with Dependent Child

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

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) .00
7. Additions to Federal Taxable Income All taxpayers must complete Lines 33 through 43 on Page 3 and enter amount from Line 43 .00
8. Add Lines 6 and 7 .00
9. Deductions from Federal Taxable Income If applicable, complete Lines 44 through 53 on Page 3 and enter amount from Line 53 .00
10. Line 8 minus Line 9 .00

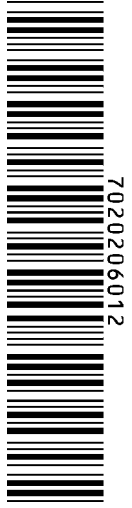
If amount on Line 6, 8, 10, 11, or 13 is negative, fill in circle. Example: (circle)



Staple W-2s Here

<b>11. Enter amount from Line 10</b>		<input type="radio"/> 11.	_____	.00
<b>12. Part-year residents and nonresidents</b> Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56			_____	.00
<b>13. North Carolina Taxable Income</b> 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		<input type="radio"/> 13.	_____	.00
<b>14. North Carolina Income Tax</b> - If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 21 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 29 to calculate your tax.			_____	.00
<b>15. Surtax</b> - If North Carolina Taxable Income, Line 13, exceeds \$50,000, see instructions on Page 32 to determine the amount to enter here.		▶ 15.	_____	.00
<b>16. Total North Carolina Income Tax</b> (Add Lines 14 and 15)			_____	.00
<b>17. Tax Credits</b> (From Form D-400TC, Part 4, Line 36 - You must attach Form D-400TC if you enter an amount on this line)		▶ 17.	_____	.00
<b>18. Subtract</b> Line 17 from Line 16			_____	.00
<b>19. Consumer Use Tax</b> (See instructions on Page 8)		▶ 19.	_____	.00
<b>20. Add</b> Lines 18 and 19			_____	.00
<b>21. North Carolina Income Tax Withheld</b> (Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)				
	<input type="text" value="a. Your tax withheld"/>	▶ 21a.	_____	.00
	<input type="text" value="b. Spouse's tax withheld"/>	▶ 21b.	_____	.00
<b>22. Other Tax Payments</b>				
a. 2010 Estimated Tax		▶ 22a.	_____	.00
b. Paid with Extension		▶ 22b.	_____	.00
c. Partnership		▶ 22c.	_____	.00
d. S Corporation		▶ 22d.	_____	.00
	<input type="text" value="If you claim a partnership payment on Line 22c or S corporation payment on Line 22d, you must attach a copy of the NC K-1."/>			
<b>23. North Carolina Earned Income Tax Credit</b> (From Form D-400TC, Part 5)		▶ 23.	_____	.00
<b>24. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance</b> (From Form D-400TC, Part 6)		▶ 24.	_____	.00
<b>25. Add</b> Lines 21a through 24 and enter the total on Line 25			_____	.00
<b>26. a. Tax Due</b> - If Line 20 is more than Line 25, subtract and enter the result		▶ 26a.	_____	.00
<b>b. Penalties</b> ▶ _____ .00 <b>c. Interest</b> ▶ _____ .00				
<b>d. Add</b> Lines 26b and 26c and enter the total on Line 26d			_____	.00
<b>e. Interest on the underpayment of estimated income tax</b> (See Line instructions and enter letter in box, if applicable)		▶ 26e.	_____	.00
	<input type="text" value="Exception to underpayment of estimated tax"/>			
<b>27. Add</b> Lines 26a, 26d, and 26e and enter the total - Pay This Amount You can now pay online. Go to our website and click on Electronic Services for details.		▶ 27.	_____	.00
<b>28. Overpayment</b> - If Line 20 is less than Line 25, subtract and enter the result			_____	.00
<b>29. Amount of Line 28 to be applied to 2011 Estimated Income Tax</b>		▶ 29.	_____	.00
<b>30. Contribution to the N.C. Nongame and Endangered Wildlife Fund</b>		▶ 30.	_____	.00
<b>31. Add</b> Lines 29 and 30			_____	.00
<b>32. Subtract</b> Line 31 from Line 28 and enter the Amount To Be Refunded For a faster refund, file electronically. Go to our website and click on efile.		▶ 32.	_____	.00

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





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

(See Line Instructions beginning on Page 14. Note: **Do not** complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

You Spouse

Fill in circle(s) if you or your spouse **moved into or out of North Carolina** during the year and enter the dates of residency in the boxes. →

You	
Date residency began	Date residency ended
_____	_____
(MM-DD-YY)	(MM-DD-YY)

Spouse	
Date residency began	Date residency ended
_____	_____
(MM-DD-YY)	(MM-DD-YY)

Fill in circle(s) if you or your spouse were **nonresidents of North Carolina** for the entire year. →

**Part-year residents must read the instructions on Page 14 and complete the worksheet on Page 15 to determine the amounts to enter on Lines 54 and 55 below.**

Enter Whole U.S. Dollars Only

54. Enter the amount from **Column B, Line 31 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions.

If amount on Line 54 or 55 is negative, fill in circle.  
Example: ●

▶ 54.  \_\_\_\_\_ .00

55. Enter the amount from **Column A, Line 31 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions.

▶ 55.  \_\_\_\_\_ .00

56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.)

56. \_\_\_\_\_

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 \_\_\_\_\_

Paid Preparer's Signature \_\_\_\_\_ Date \_\_\_\_\_

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

Preparer's FEIN, SSN, or PTIN ▶ \_\_\_\_\_

Home Telephone Number (Include area code.)

Preparer's Telephone Number (Include area code.)

▶ \_\_\_\_\_

▶ \_\_\_\_\_

**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



### Original Return Payment Options

**Online** – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to our website at [www.dorncc.com](http://www.dorncc.com) and click on **Electronic Services** for details.

**Payment voucher** – If you do not pay your tax online, go to our website and generate a personalized Form **D-400V**. Enclose the voucher with your return and payment, and mail to the address listed above. If you do not pay online or by payment voucher, mail a check or money order with your return for the full amount due. Please write "D-400", and your name, address, and social security number on the payment. If filing a joint return, write both social security numbers on your payment in the order that they appear on the return. **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. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

### Amended Returns

See Form D-400X-WS for the mailing address and payment options for amended returns.

**Important:** You must complete and attach the corrected Form D-400 behind Form D-400X-WS, Worksheet for Amending Individual Income Tax Return.