Staple All Pages of Your Return Here

D-400
Web-Fill
11-10

Individual Income Tax Return 2010

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

PRINT

CLEAR

For calendar year **2010,** or fiscal 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 ______ 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.**
(Note: This form cannot be used for tax years other than 2010.)

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.

Deceased Taxpayer Information

○ Fill in circle if return is filed and signed by Executor, Administrator or Court-Appointed Personal Representative.

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

Taxpayer *(MM-DD-YY)* ______

Spouse *(MM-DD-YY)* ______

N.C. Public Campaign Fund

Mark 'Yes' if you want to designate $3 of taxes to this special Fund for voter education materials and for candidates who accept spending limits. Marking 'Yes' does not change your tax or refund.

Fill in appropriate circle

	You	Your Spouse
	○ Yes	○ Yes
	○ No	○ No

N.C. Political Parties Financing Fund

Fill in appropriate circle if you want to designate $3 to this fund. Your tax remains the same whether or not you make a designation.

You	Your Spouse
○ Democratic	○ Democratic
○ Republican	○ Republican
○ Libertarian	○ Libertarian
○ Unspecified	○ 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) ▶ ______

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

*If **No**, complete Lines 1 through 11. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 54 through 56.*

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** → *(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 ______

Enter Whole U.S. Dollars Only

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) ▶ 6. ______

7. Additions to Federal Taxable Income
All taxpayers must complete **Lines 33 through 43 on Page 3** and enter amount from Line 43 ▶ 7. ______

8. Add Lines 6 and 7 8. ______

9. Deductions from Federal Taxable Income
If applicable, complete **Lines 44 through 53 on Page 3** and enter amount from Line 53 ▶ 9. ______

10. Line 8 **minus** Line 9 10. ______

Staple W-2s Here

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Last Name *(First 10 Characters)*

Tax Year
2010
Be sure to sign and date your return on Page 4.

Your Social Security Number

11. Enter amount from Line 10 11.

12. Part-year residents and nonresidents
Complete **Lines 54 through 56 on Page 4** and enter decimal amount from Line 56 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 13.

14. North Carolina Income Tax - 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. 14.

15. Surtax - If North Carolina Taxable Income, Line 13, exceeds $50,000, see instructions on Page 32 to determine the amount to enter here. ▶ 15.

16. Total North Carolina Income Tax (Add Lines 14 and 15) 16.

17. Tax Credits *(From Form D-400TC, Part 4, Line 36 - **You must attach Form D-400TC if you enter an amount on this line**)* ▶ 17.

18. Subtract Line 17 from Line 16 18.

19. Consumer Use Tax *(See instructions on Page 8)* ▶ 19.

20. Add Lines 18 and 19 20.

21. North Carolina Income Tax Withheld
(Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)
a. Your tax withheld ▶ 21a.
b. Spouse's tax withheld ▶ 21b.

22. Other Tax Payments
a. 2010 Estimated Tax ▶ 22a.
b. Paid with Extension ▶ 22b.
c. Partnership ▶ 22c.
d. S Corporation ▶ 22d.

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.

23. North Carolina Earned Income Tax Credit *(From Form D-400TC, Part 5)* ▶ 23.

24. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance *(From Form D-400TC, Part 6)* ▶ 24.

25. Add Lines 21a through 24 and enter the total on Line 25 25.

26. a. Tax Due - If Line 20 is more than Line 25, subtract and enter the result ▶ 26a.
b. Penalties ▶ **c. Interest** ▶
d. Add Lines 26b and 26c and enter the total on Line 26d 26d.
e. Interest on the underpayment of estimated income tax *(See Line instructions and enter letter in box, if applicable)* **Exception to underpayment of estimated tax** ▶ 26e.

27. Add Lines 26a, 26d, and 26e and enter the total - **Pay This Amount** 27. $
You can now pay online. Go to our website and click on Electronic Services for details.

28. Overpayment - If Line 20 is less than Line 25, subtract and enter the result 28.

29. Amount of Line 28 to be applied to **2011 Estimated Income Tax** ▶ 29.

30. Contribution to the **N.C. Nongame and Endangered Wildlife Fund** ▶ 30.

31. Add Lines 29 and 30 31.

32. Subtract Line 31 from Line 28 and enter the **Amount To Be Refunded** ▶ 32.
For a faster refund, file electronically. Go to our website and click on efile.

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Last Name *(First 10 Characters)*

Tax Year
2010

Your Social Security Number

Additions to Federal Taxable Income *(See Line Instructions beginning on Page 11.)*

33. 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 $5,700 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter $11,400 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

Enter Whole U.S. Dollars Only

▶ 33.

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

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

▶ 34.

Note: If 65 or older or blind OR if someone can claim you as a dependent, see the applicable chart or worksheet on Page 11 to determine the amount to enter on this line.

35. Subtract Line 34 from Line 33 and enter the result here, but not less than zero — 35.

36. **If you claimed the standard deduction** on your federal return, **do not** enter any amount on Line 36. **Instead, skip Line 36 and go to Line 37.**

If you itemized your deductions on your federal return, enter on this line the state and local taxes from Line 5 of Federal Schedule A, motor vehicle taxes from Line 7 of Federal Schedule A, and any foreign income taxes included on Line 8 of Federal Schedule A. — ▶ 36.

37. **If you claimed the standard deduction,** enter the amount from Line 35 above.
If you itemized your deductions, compare Line 35 with Line 36 and enter whichever is less. — ▶ 37.

38. Personal exemption adjustment *(See instructions on Page 12)* — ▶ 38.

39. Interest income from obligations of states other than North Carolina — ▶ 39.

40. Adjustment for Bonus Depreciation *(See instructions on Page 12)* — ▶ 40.

41. Adjustment for Section 179 Expense Deduction *(See instructions on Page 12)* — ▶ 41.

42. Other additions to federal taxable income *(Attach explanation or schedule)* — ▶ 42.

43. Total additions - Add Lines 37 through 42 *(Enter the total here and on Line 7)* — 43.

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Deductions from Federal Taxable Income *(See Line Instructions beginning on Page 13.)*

44. State or local income tax refund if included on Line 10 of Federal Form 1040 — ▶ 44.

45. Interest income from obligations of the United States or United States' possessions — ▶ 45.

46. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return — ▶ 46.

47. Retirement benefits received from **vested** N.C. State government, N.C. local government, or federal government retirees ***(Bailey settlement - Important: See Line instructions on Page 13)*** — ▶ 47.

48. If you have retirement benefits not reported on Lines 46 or 47, complete the ***Retirement Benefits Worksheet*** on Page 14 and enter the result here — ▶ 48.

49. Severance wages *(See Line instructions on Page 14 for explanation of qualifying severance wages)* — ▶ 49.

50. Adjustment for bonus depreciation added back in 2008 and 2009
(Add Lines 50a and 50b and enter on Line 50c. See Line instructions on Page 14)

50a. 2008 ▶ **50b. 2009** ▶ — ▶ 50c.

51. Contributions to North Carolina's National College Savings Program (NC 529 Plan)
(See Line instructions on Page 14 for deduction limitations) — ▶ 51.

52. Other deductions from federal taxable income *(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)* — ▶ 52.

53. Total deductions - Add Lines 44 through 52 *(Enter the total here and on Line 9)* — 53.

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

Last Name *(First 10 Characters)*

Tax Year
2010

Your Social Security Number

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

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** ○ **Spouse** ○

You		Spouse	
Date residency began	Date residency ended	Date residency began	Date residency ended
(MM-DD-YY)	*(MM-DD-YY)*	*(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. ▶ 54.

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

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.

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

Home 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 *(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

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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.dornc.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.