2023 Answer Booklet



North Carolina Department of Revenue

Test Question #1

Facts:

Mary B. Brown (SSN 000-00-0004) is divorced and lives at 101 Maple Street, Hometown, North Carolina 29999. This is in Edgecombe County. She has one daughter, Sally Brown (SSN 333-33-3333) who is 4 years old and lived with her for the entire 2023 tax year.

Ms. Brown was granted an automatic extension to file her 2023 federal income tax return. Once she filed her 2023 federal income tax return, she claimed head of household as her filing status and claimed a federal child tax credit for Sally. Ms. Brown worked at Grocery Bag Food Mart and earned wages in the amount of \$23,425.00. She had \$403.00 withheld in North Carolina state income tax from her wages. In addition, she received interest income in the amount of \$50.00 from Wells Fargo Bank.

Ms. Brown claimed the standard deduction on her federal income tax return and claimed the North Carolina standard deduction for tax year 2023. Her federal adjusted gross income reported on Form 1040, Line 11 was \$23,475.00. In addition, Ms. Brown did not make any out-of-state purchases during the 2023 tax year.

Ms. Brown wants to contribute \$10.00 of her North Carolina state tax refund to the North Carolina Breast and Cervical Cancer Control Program.

Please complete Ms. Brown's 2023 North Carolina individual income tax return.

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

Single or Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Social security benefits	For the year Jan.	an. 1–Dec. 31, 2023, or other tax year beginning, 2023, ending, 20 S						ee se	parate i	instru	ctions.					
Home address (number and street), if you have a P.O. box, see instructions.	Your first name	and mi	ddle initial	Last na	ame							Y	our so	cial sec	urity r	number
Home address furnisher and street), if you have a P.O. box, see instructions. Of MAPLE STREET	MARY B			BROV	VN							(0 (0 0 (0 0	0 0 4
Income I	If joint return, sp	ouse's	first name and middle initial	Last na	ame							s	pouse'	s social	secur	ity number
City, town, or post office. If you have a foreign address, also complete spaces below. Monte TOWN				instruct	ions.						Apt. no.					
HOMETOWN Spouse Foreign province/state/county Foreign postal code by with not change your tax or refund You or between the change your tax or refund You or between the change your tax or refund You or between the change your tax or refund You or between the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse, if you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse, if you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse. If you checked the MSF box, enter the name of your spouse as a dependent. Digital				mplete s	spaces b	elow		Stat	te	7IP (code					
Check only one box. Married filing separately (MFS) Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the MFS box, enter the child's name if the qualifying person is a child but not your dependent: Digital	HOMETOWN		,	· .					NC		29999	b	ox bel	ow will	not ch	•
Check only one box. Married filing pionity (even if only one had income) Qualifying sunviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: Digital	Foreign country	name			Foreign	province	e/state/c	ount	У	Fore	ign postal co	de y	our tax		_	Spouse
Crieck only one box.	Filing Status		Single						✓ Head of head	ousel	hold (HOH					
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: Digital	Check only			ne had	income)										
Digital At any time during 2023, did you; (a) receive (as a reward, award, or payment for property or services); or (b) sell, assets sexhange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions).	one box.								, ,			•	•			
Assets Standard Deduction Spouse itemizes on a separate return or you were adual-status alien Spouse itemizes on a separate return or you were adual-status alien Spouse itemizes on a separate return or you were adual-status alien Spouse itemizes on a separate return or you were adual-status alien Spouse itemizes on a separate return or you were adual-status alien Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (2) Social security (3) Relationship to you (4) Check the box if qualifies for fee instructions and check here (5) Last name SALLY BROWN (3) 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3						spouse	e. IT you	cne	cked the HOF	1 or C	255 box, e	enter t	ne cni	ia's na	me it i	tne
Standard Deduction Spouse itemizes on a separate return or you were a dual-status alien Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (2) Social security to you were a dual-status alien Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (2) Social security to you were a dual-status alien Age/Blindness You: Were born before January 2, 1959 Is blind Dependents (see instructions): (1) First name Last name number to you were a dual-status alien Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (1) First name Last name number to you were a dual-status alien Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (2) Social security to you were dual-status alien Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (2) Social security to you were dual-status alien Spouse: Was born before January 2, 1959 Is blind Dependents (see instructions): (1) First name (she you were dual-status alien Spouse: Was born before January 2, 1959 Is blind Cheld tax credit Chedit to you were dual-status alien Spouse: Was born before January 2, 1959 Is blind Cheld tax credit Chedit tax credit Chedit to you were dual-status alien Age/Blindard was placed to promise was a dependent to you were a dual-status alien Spouse: Was born before January 2, 1959 Is blind Chedit tax credit Chedit on the form of the your data for the your data for the your data forms and the your data for the	 Digital	At an	y time during 2023, did you: (a) rece	eive (as	a rewa	rd, awa	ard, or p	oayn	nent for prope	rty or	r services);	or (b) sell,			
Age/Blindness Note: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind Spouse: Was		exch	ange, or otherwise dispose of a digi	ital asse	et (or a t	financia	al intere	st in	a digital asse	et)? (S	See instruc	tions	.) .	Y	es [✓ No
See instructions :									a dependent							
If more than four dependents, see instructions and check here	Age/Blindness	You:	Were born before January 2, 1	959 [Are l	olind	Spo	use:	: Was bor	rn bet	fore Janua	ry 2,	1959	☐ l:	s blinc	ł
If more than four dependents SALLY BROWN		-			(2)	Social	security		(3) Relationsh	nip ((4) Check th	e box	if quali	fies for (see ins	structions):
dependents, see instructions and check here	If more	(1) Fi	rst name Last name						to you		Child ta	x crec	Jit	Credit fo	or other	dependents
see instructions and check here		SAL	LY BROWN		3 3	3 3 3	3 3 3	3			V					
Income Total amount from Form(s) W-2, box 1 (see instructions) Total amount from Form(s) W-2 hore. Also attach Forms Total amount from Form(s) W-2, box 1 (see instructions) Total amount from Form(s) W-2 To pin income not reported on Form(s) W-2 (see instructions) Total amount from Form Sundard frequired. Total amount from Form Sundard from Sundard from Form Sundard Form Form Sundard Form Form Sundard Form Form Sundard Form Form Form Form Form Form Form Form																
Income Attach Form(s) W-2 here. Also attach Forms By-2 here. Also attach F	and check										L					
Attach Form(s) W-2 here. Also attach Forms W-2 here. Also attach Forms W-2 G and 1099-R it tax was withheld. If you did not get a Form W-2, see instructions. If If you did not get a Form Household employee wages not reported on Form(s) W-2 (see instructions) If If If you did not get a Form W-2, see instructions. If If you did not get a Form Household. If you did not get a For								_		_				_		00.405
Attach Sch. Bif required. Attach Sch. B. Bif required. Attach Sch. Bif required. Att	Income	_														23,425
attach Forms W-2G and 1099-Ri if tax was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you did not get a Form h W-2, see instructions was withheld. If you decided a feet a feet a was withheld. If you decided not get a Form was withheld. If you decided not get a Form was withheld. If you decided not get instructions was withheld. If you was withheld was was withheld. If you was was withheld was was withheld. If you decided not get instructions was withheld. If you was was was was withheld. If you was was withing you was	` '															
W-26 and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required.																
May a withheld. f Employer-provided adoption benefits from Form 8839, line 29 1f 1g 1g 1g 1g 1g 1g 1g	W-2G and		• • • • • • • • • • • • • • • • • • • •			` ,	•						_			
Standard Deduction for Harried filing plointy or Qualifying spouse, \$27,700 Head of household, \$27,000 Head of household, \$27,			•										-			
get a Form W-2, see instructions. I																
i Nontaxable combat pay election (see instructions). Ii 23,425 Attach Sch, B 2a Tax-exempt interest . 2a b Taxable interest . 2b 50 Gualified dividends . 3a b Ordinary dividends . 3b IRA distributions . 4a b Taxable amount . 4b IRA distributions . 4a b Taxable amount . 5b IRA distributions . 4a b Taxable amount . 5b IRA distributions . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 4a b Taxable amount . 5b IRA distribution . 5a Social security benefits . 6a b Taxable amount . 5b IRA distribution . 5a Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . 9 23,475 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income . 9 23,475 Subtract line 10 from line 9. This is your adjusted gross income . 11 23,475 Gualified business income deduction (from Schedule A) . 12 20,800 IRA dollines 12 and 13	•		•													
Attach Sch. B if required. 2a Tax-exempt interest		i	Nontaxable combat pay election (s	see inst	ructions	s)			1i							
if required. 3a Qualified dividends 3a b Ordinary dividends 4b Draxable amount 4b Draxable amount 5b Draxable amount 5b Draxable amount 6b Draxab		z	Add lines 1a through 1h										1z			23,425
Standard Deduction for—Single or Married filing separately, \$13,850 Married filing or Married filing or Married filing separately, \$13,850 Married filing or Married filing separately, \$13,850 Married filing or Qualifying surviving spouse, \$27,700 Head of household, \$227,00 Head of household, \$210 and or \$110 and or \$		2a	Tax-exempt interest	2a				b Ta	axable interest	t.			2b			50
Standard Deduction for Deducti	if required.	3a	Qualified dividends	3a				b 0	rdinary divide	nds .			3b	4		
Pensions and annuities . 5a	Standard	4a	_				_						4b	4		
Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. C If you elect to use the lump-sum election method, check here (see instructions) C Capital gain or (loss). Attach Schedule D if required. If not required, check here Additional income from Schedule 1, line 10 Adjustments to income from Schedule 1, line 26 10 Subtract line 10 from line 9. This is your adjusted gross income 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 16 To the control of the co	Deduction for—		_									•				
separately, \$13,850 7 Capital gain or (loss). Attach Schedule D if required. If not required, check here 8 Additional income from Schedule 1, line 10 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 17 2 3 4 4 5 5 5 6 7 6 7 7 8 8 6 7 7 8 8 7 7 8 8 7 7 8 8 7 7 8 8 7 7 8 8 7 8 9 9 23,475 9 9 23,475 10 10 11 23,475 11 23,475 12 20,800 12 13 14 20,800 15 15 15 15 15 15 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Single or Married filing		· · · · · · · · · · · · · · · · · · ·							t		·	6b			
Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. Married filing jointly or Additional income from Schedule 1, line 10 Additional income from Schedule 1, line 10 Additional income from Schedule 1, line 26 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income Additional income from Schedule 1, line 26 10 Subtract line 10 from line 9. This is your adjusted gross income 11 23,475 Standard deduction or itemized deductions (from Schedule A) 12 20,800 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 2,675	separately,		•			-	,		,	•		. 님	-			
Qualifying surviving spouse, \$27,7009Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income923,475Head of household, 	Married filing		. • ,		•		•			•		. Ш	_	+-		
Subtriviting spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13				•						-		•	-	+		23 475
Head of household, \$20,800						your t	Jiai IIIC	OHIE		•		•				23,473
\$20,800 If you checked any box under Standard Deduction, see instructions. \$20,800 12 \$20,800 13 Qualified business income deduction from Schedule A) 14 Add lines 12 and 13 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 \$20,800 16 17 18 20,800 19 19 10 10 11 12 12 13 14 20,800 15 20,800 16 17 18 20,800 17 20,800 20,800	Head of		•	•		d arnse	s incom	ne .				·	_			23,475
Tyou checked any box under Standard Deduction, see instructions. 13 Qualified business income deduction from Form 8995 or Form 8995-A	\$20,800			•	-	_							_			
Standard Deduction, see instructions. 14 Add lines 12 and 13	any box under	_							5-A				_		-	
see instructions. 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income													_			20,800
		15	Subtract line 14 from line 11. If zer	o or les	ss, enter	r -0 T	his is yo	our t	axable incom	ne .			15			

Form 1040 (2023)							Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16	
Credits	17	Amount from Schedule 2, lin	e3				17	
	18	Add lines 16 and 17					18	
	19	Child tax credit or credit for o	19					
	20	Amount from Schedule 3, lin	20					
	21	Add lines 19 and 20	21					
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22	
	23	Other taxes, including self-en	mployment tax,	from Schedule	e 2, line 21		23	
	24	Add lines 22 and 23. This is	your total tax			V	24	
Payments	25	Federal income tax withheld	from:					
-	а	Form(s) W-2				25a		
	b	Form(s) 1099				25b		
	С	Other forms (see instructions	s)			25c		
	d	Add lines 25a through 25c				/	25d	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27		
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28		
	29	American opportunity credit	from Form 8863	3, line 8		29		
	30	Reserved for future use .	<u></u>			30		
	31	Amount from Schedule 3, lin	e 15			31		
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ndable credits	32	
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34	
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 35a	
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings	
See instructions.	d	Account number						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36		
Amount	37	Subtract line 33 from line 24.						
You Owe		For details on how to pay, go					37	
	38	Estimated tax penalty (see in	structions) .			38		
Third Party		you want to allow another						
Designee							mplete below.	
	nar	signee's ne		Phone no.			nal identification er (PIN)	
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the best	of my knowledge and
Here	bel	ef, they are true, correct, and comp	plete. Declaration of	of preparer (other	r than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.
11010	You	ur signature		Date	Your occupation			ent you an Identity
							(see inst.)	PIN, enter it here
Joint return? See instructions.	Sne	ouse's signature. If a joint return, b	oth must sign	Date	Spouse's occupation	nn		ent your spouse an
Keep a copy for	Opi	buse s signature. If a joint return, a	our mast sign.	Date	ороазе з оссаране	// ·		tection PIN, enter it here
your records.							(see inst.)	
	Pho	one no.		Email address				
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:
Preparer								Self-employed
Use Only	Firr	n's name					Phone no.	
—————	Firr	n's address					Firm's EIN	
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)

. — — — — — Staple W-2s Here →

15. North Carolina Income Tax Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero.



DOR Use Only	
AMENDED RETURN	

64.00

†		8-23	Incom		Datur			<i>J</i> Z 5			
lere			INPORTANT: Do not s								RETURN ee instructions)
All Pages of Your Return Here	Fo	r calendar year 20 :	23 , or fiscal year begir	nning (MM-DD)		- 2	3 and er	nding (мм-ц	DD-YY)		
<u> </u>	Your	Social Security Number				$\overline{}$	Spouse's S	ocial Security N	lumber		
You		000-00	-0004		must enter you security numbe						
s of	\bigcap	our First Name (USE CAP	ITAL LETTERS FOR YOUR NAME	E AND ADDRESS)	M.I.	Your Last Name	!				
ige:		MARY			В	BROWN	I				
<u>~</u>	1	f a Joint Return, Spouse's	First Name		M.I.	Spouse's Last N	lame				
Staple Al		Mailing Address								Apart	ment Number
St		101 MAPLI	E STREET								
		City			State	·	Code	Country (If	not U.S.)		ty (Enter first five letters)
		HOMETOWN			NC	2	9999			El	DGEC
ABC	all	of your overpayment	wment Fund: You may to the Fund. To make a payment to the Fund, ento	contribution, e	nclose Form I	NC-EDU and	d your payn	nent of \$			
Out	of	Country O Fill in	n circle if you, or if married	d filing jointly, yo	ur spouse wer	e out of the	country on A	pril 15, 202	4, and a U . S	. citizen o	r resident.
Dec	ceas	sed Taxpayer Info	ormation			Enter da	te of death	of deceased	d taxpayer o	r decease	ed spouse.
0	Fill i Adm	n circle if return is fil ninistrator, or Court-A	ed and signed by Execu Appointed Personal Rep	itor, resentative.	Taxpayer (MM-DD-YY)			Spor (MM-	JSE DD-YY)		
Res	side	ncy Status	Were you a resident of Was your spouse a res		•		Yes O			mplete and 400 Sched	
Vet	eraı	n Information	Are you a veteran?	O Yes	No	ls your s	pouse a ve	teran?	O Yes) No	
Fed	lera	l Extension	Were you granted an a	utomatic exten	sion to file yo	ur 2023 fed	era l income	tax return,	e.g., Form	1040?	Yes No
Filing Status Fill in one circle only)	1. 2. 3. 4. 5.	● Married Filing ■ Head of Hous	Separately (Enter your full name Securit	our spouse's Nam e and Social y Number) SSN	e		Enter	Whole U.S.	Dollars Onl	у	
L		Federal Adjusted			_)	A 6		2	3475.	00	
		Additions to Feder	ral Adjusted Gross Inc Schedule S, Part A, Line	o me e 16)		> 7.		۷	J4/J.	00	
	8.	Add Lines 6 and 7		,		8.		2	3475.	00	
	9.	Deductions From (From Form D-400	Federal Adjusted Gros Schedule S, Part B, Lin	ss Income e 41)		> 9.					
†	10.	children for whom y	(On Line 10a, enter the you were allowed a feduariount of the child dedu	eral child tax ci	edit. On	➤ 10a.	1 >10	Ob.	3000.	00	7020
Here:	11.	_	Deduction OR OI nly. See Form D-400 Se		eductions	1 1.		1	9125.	00	1040
Staple W-2s Here	12.	a. Add Lines 9, 10b, and 11.	221	25.00	12b. Subtra Line 12 from L	2a			1350.	00	25
Stap	13.	Part-year Residen (From Form D-400	ts and Nonresidents T Schedule PN, Line 24.	axable Percen Enter amount a	itage as decimal.)	> 13.					
	14.	North Carolina Ta: Full-year resident Part-year resident	xable Income s enter the amount from s and nonresidents m t on Line 13	Line 12b. ultiply amount o	on Line 12b b	y > 14.			1350.	00	

15.

Your Social Security Number

Tax Year **2023** BROWN

000-00-0004

16. Tax Credits (From Form D-400TC, Part 3, Line 20)) 16.	
17. Subtract Line 16 from Line 15		17.	64.00
18. Consumer Use Tax (See instructions)	If you certify that no Consumer Use Tax is due, fill in circle.	▶ ● 18.	
19. Add Lines 17 and 18 20. North Carolina Income Tax Withheld 4 (b. Spouse's >3.00 ►	19. tax withheld	64.00
21. Other Tax Payments a. 2023 estimated tax c. Partnership	b. Paid with d. S Corpora	extension	If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.
22. Additional Payments (Amended Returns Only. See	instructions)	22.	
23. Add Lines 20a through 22		23.	403.00
24. Previous Refunds (Amended Returns Only. See in:	structions)	24.	
25. Subtract Line 24 from Line 23. (If less than zero, s	see instructions.)	25.	403.00
 26. a. Tax Due - If Line 25 is less than Line 19, subtractions. b. Penalties c. Interest e. Interest on the Underpayment of Estimated In (See instructions and enter letter in box, if applications). 27. Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - Youndine at www.ncdor.gov. 	(Add Lines 26b and 26c and enter the total on Line 26d.) acome Tax (Cable.) Exception to Underpayment of Estimated	go to Line 28. ▶ 26a. 26d. ▶ 26e. 27. \$	
28. Overpayment - If Line 25 is more than Line 19, sub 19 from Line 25. When filing an amended return, see in 29. Amount of Line 28 to be applied to 2024 Estimated.	structions —	28.	339.00
30. Contribution to the N.C. Nongame and Endangere		20 20 40 20 30.	
31. Contribution to the N.C. Education Endowment Fo	und	▶ 31.	
32. Contribution to the N.C. Breast and Cervical Canc	cer Control Program	▶ 32.	10.00
33. Add Lines 29 through 32		33.	10.00
34. Subtract Line 33 from Line 28. This is the Amoun For direct deposit, file electronically		▶ 34.	329.00
I declare and certify that I have examined this return and accompanying	schedules and statements, and to the best of m	ny knowledge and belief, they are true,	correct, and complete.
Your Signature Contact Phone Number (Include area code)	Check here	e (If filing joint return, both must sign e if you authorize the North Car is return and attachments with	olina Department of Revenue to
If prepared by a person other than taxpayer, this certification information of which the preparer has any knowledge. Paid Preparer's Signature	is based on all Preparer's FEIN, SSN,	or PTIN Preparer's Con	ntact Phone Number (Include area code)
	to: N.C. DEPT. OF REVENUE, P.O. BO		ALEICH NC 27640 0640

Child Deduction Worksheet	
Filing status (From D-400, Lines 1 through 5)	1. HOH
Federal adjusted gross income (From D-400, Line 6)	
Number of qualifying children for whom a federal tax credit was claimed	
Enter the amount from Line 3 above on Form D-400, Line 10a.	
4. Deduction amount per qualifying child from the "Child Deduction Table"	4. \$3,000
Child deduction (Multiply Line 3 by Line 4)	
Enter the amount from Line 5 above on Form D-400, Line 10b.	

Child Deduction Table								
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child						
9	Up to \$40,000	\$3,000						
	Over \$40,000 - Up to \$60,000	\$2,500						
Married Filing Jointh Overlifting	Over \$60,000 - Up to \$80,000	\$2,000						
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Over \$80,000 - Up to \$100,000	\$1,500						
widow(er)/Surviving Spouse	Over \$100,000 - Up to \$120,000	\$1,000						
	Over \$120,000 - Up to \$140,000	\$500						
	Over \$140,000	\$0						
	Up to \$30,000	\$3,000						
	Over \$30,000 - Up to \$45,000	\$2,500						
Head of	Over \$45,000 - Up to \$60,000	\$2,000						
Household	Over \$60,000 - Up to \$75,000	\$1,500						
Tiouseriolu	Over \$75,000 - Up to \$90,000	\$1,000						
	Over \$90,000 - Up to \$105,000	\$500						
	Over \$105,000	\$0						
	Up to \$20,000	\$3,000						
	Over \$20,000 - Up to \$30,000	\$2,500						
	Over \$30,000 - Up to \$40,000	\$2,000						
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500						
•	Over \$50,000 - Up to \$60,000	\$1,000						
	Over \$60,000 - Up to \$70,000	\$500						
	Over \$70,000	\$0						

Test Question #2

Facts:

Robert E. (001-11-2222) and Ellen J. (002-22-3333) Black live at 102 Green Road, Anywhere, North Carolina 21111. This is in Washington County. They filed their federal income tax return as married filing jointly. They were residents of North Carolina for the entire tax year of 2023.

Robert is 64 years old. He worked for the federal government from 1975 until he retired in 2005. He later retired from IBM in 2013. In 2023, he received wages from Amazon Corporation in the amount of \$28,000.00 and had \$1,350.00 withheld in North Carolina state income tax. He also received United States Civil Service annuity income in the amount of \$18,000.00 and \$5,700.00 in retirement income from IBM.

Ellen is 62 years old. She began working for the State of North Carolina in 1996 and retired in 2008. She received retirement income from the State of North Carolina of \$7,000.00.

In addition, Mr. and Mrs. Black received interest income from First Citizens Bank in the amount of \$1,500.00 and a state income tax refund reported on their federal income tax return in the amount of \$329.00. They claimed itemized deductions on their 2022 federal income tax return. For tax year 2023, they claimed the North Carolina standard deduction.

The taxpayers would like to report \$25.00 in consumer use tax for out-of-state purchases during the 2023 tax year. They paid total 2023 North Carolina estimated income tax in the amount of \$1,200.00. In addition, they would like to request that \$250.00 of their 2023 North Carolina state tax refund be applied to their 2024 North Carolina estimated income tax.

Please complete Mr. and Mrs. Black's 2023 North Carolina individual income tax return.

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Single or Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Adjustments to income from Schedule 1, line 26 Addissocial security benefits	For the year Jan.	1-Dec	. 31, 2023, or other tax year beginning		, 2	2023, enc	ling			, 20	Se	ee sep	arate inst	ructions.
Elicin turn, spouse's first name and middle initial List name BLACK	Your first name	and mi	ddle initial	Last na	ame						Yo	our soc	cial securit	y number
ELLEN J BLACK	ROBERT E			BLAC	K						0	0 1	1 1 1	2 2 2 2
Joseph State Joseph Jo	-	ouse's	first name and middle initial								1 .			-
102 GREEN ROAD State City, town or post effore, if you have a foreign address, also complete spaces below. State ZIP code ACM											0	0 2	2 2	3 3 3 3
City, town, or post office. If you have a foreign address, also complete spaces below. ANYWHERE Foreign country name Foreign province/state/county Foreign province/state/county Foreign postal code Foreign province/state/county Foreign province/stat			r and street). If you have a P.O. box, see	instruct	ions.					Apt. no.				
Filing Status Check only one box. Warried filing jointly (even if only one had income) Warried filing separately (MFS) Warried filing separately (MFS) Warried filing jointly (even if only one had income) Warried filing separately (MFS) Warried filing separately (MFS) Warried filing separately (MFS) Wou checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: Qualifying surviving spouse (QSS) Warried filing person is a Child but not your dependent: Assets Standard	City, town, or po	ost offic	ce. If you have a foreign address, also co	mplete s	spaces below.		State)	ZIP	code	sp	ouse i	if filing join	ntly, want \$3
Foreign country name	ANYWHERE							NC		21111		-		
Chack only one box. Single Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS) If you checked the MFS box, enter the name of your spouse. If you checked the MFS box, enter the name of your spouse. If you checked the MFS box, enter the child's name if the qualifying person is a child but not your dependent: Digital	Foreign country	name			Foreign province	ce/state/	county		Forei	gn postal c			or refund.	
Check only one box. Married filing jointly (even if only one had income) Qualifying surviving spouse (QSS) Married filing exparately (MFS) Qualifying surviving spouse (QSS)	Eiling Status		Single					Head of he	ousek	oold (HOE	1)		iou	орошос
Married filing separately (MFS) If you checked the MFS box, enter the name of your spouse. If you checked the MFB box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: Digital Assets				ne had	income)			_ ricad or in	ousci	iola (i ioi	"			
If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.	•							Qualifying	survi	ving spou	ıse (QS	SS)		
At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions).	one box.	If y		name	of your spous	e. If you	ı chec						d's name	if the
Assets exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions)														
Assets exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions)	Digital	At an	v time during 2023, did you; (a) rece	eive (as	a reward, av	ard. or	pavme	ent for prope	rtv or	services)	: or (b)	sell.		
Age/Blindness Vou: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind Spouse: Was born January 2, 1959 Is blind Spouse: Was born January 2, 1959 Is blind Spouse: Was born January 2, 1959 Is blind Indication													☐ Yes	✓ No
Age/Blindness You:	Standard	Som	eone can claim: You as a de	pender	nt 🗌 You	r spous	e as a	dependent						
See instructions: (2) Social security			Spouse itemizes on a separate retur	n or yo	u were a dual	-status	alien							
See instructions: (2) Social security	Age/Blindness	You:	Were born before January 2, 1	959 [Are blind	Spo	ouse:	☐ Was bor	n bef	ore Janua	ary 2, 1	959	☐ Is bl	ind
If more than four dependents, see instructions and check here	Dependents	(see i	instructions):		(2) Socia	l security	,						ies for (see	instructions):
than four dependents, see instructions and check here	-					,				Child to	ax credi	t	Credit for otl	ner dependents
see instructions and check here													[
Income Total amount from Form(s) W-2, box 1 (see instructions) Total amount from Form(s) W-2 hore, Also attach Form(s) W-2 here, Also attach Forms W-2G and 1099-Ri ttax was withheld. If you did not get a Form W-2, see instructions Taxable dependent care benefits from Form 2441, line 26 Temployer-provided adoption benefits from Form 8839, line 29 Tit If you did not get a Form W-2, see instructions Tit If you did not get a Form W-2, see instructions Tit If you did not get a Form W-2, see instructions Tit If you did not get a Form W-2, see instructions Tit If you did not get a Form Form 8919, line 6 Tit If you did not get a Form Form 8919, line 6 Tit If you did not get a Form Form 8919, line 6 Tit If you did not get a Form Form 8919, line 6 Tit If you did not get a Form Form 8919, line 6 Tit If you declided in the your firedured. If you declided in your winder surviving spouse, see Instructions Tit If you declided in your winder Sounder or the your feet of your part of your texable under your texable your total line on the your texable your texable your texable income If you declided any box under Sounder or termination or terminated deduction of rom Schedule A) If you declided any box under Sounder Sounder or termination If you declided any box under Sounder Sounder If you declided any box under Sounder Sounder If you declided any box under Sounder Sounder If your declided any box under Sounder If you declided any box under Sounder If you declided any box under Sounder If you declided any box under Sounder If your declided any box under Sounder If you declided any box under Sounder If you declided any box under Sounder If your declided any box under Sounder If your declided any box under Sounder If your declided any box under Sounder If you declided any box under Sounder If your declided your department If your declided you														
Income Attach Form(s) W-2 here, Also attach Form(s) W-2 here, Also datach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. 2 Add lines 1a through 1h Attach Sch. B if required. 3a Qualified dividends 5a Gozeil security benefits 5a 30,700 Married filing separately, S13,850 Married filing soprared S14,850 Married filing Soprared S14,850 Married filing Soprared S15,850 Marr													[
Attach Form(s) W-2 here. Also attach Forms(s) W-2 (see instructions) 1 h 4 h 4 h 4 h 5 h 6 h 6 h 6 h 6 h 6 h 6 h 6	here \square			_									[
Attach Forms W-2 here, Also of the prince of the provided and provided	Income	_				<i>'</i>								28,000
attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form 6 M-2G and 1099-R if tax was withheld. If you did not get a Form 6 M-2G and 109-R if tax was withheld. If you did not get a Form 6 M-2G see instructions w.														
W-26 and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. If you did not get a Form W-2, see instructions. If you did not get a Form W-2, see instructions. If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If the complete of the provided adoption benefits from Form 8839, line 29 If you did not get a form Form 8919, line 6 If the complete of the provided adoption benefits from Form Sangle instructions) If the complete of the provided adoption benefits from Form Sangle instructions If the complete of the provided adoption benefits from Form 8935 or Form 8935-A If you decked and provided adoption benefits from Form 8935 or Form 8935-A If you decked and provided adoption benefits from Form 8935 or Form 8935-A If you beneked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business income deduction from Form 8935 or Form 8935-A If you checked standard business		_										-		
was withheld. If you did not get a Form W-2, see instructions. If you did not get a form W-2, see instructions. If you did not get a form W-2, see instructions. If you did not get a form W-2, see instructions. If you did not get a form W-2, see instructions. If you did not get get get get get get get get get ge	W-2G and						istruc					_		
gy Wages from Form 8919, line 6			•		•							_		
get a Form W-2, see instructions. h Other earned income (see instructions) 1														
instructions. i Nontaxable combat pay election (see instructions) 2 Add lines 1a through 1h 2 Attach Sch. B if required. 3a Qualified dividends . 3a b Ordinary dividends . 3b Brandard Deduction for—Single or Married filing separately, \$13,850 Married filing jointly or Capital gain or (loss). Attach Schedule D if required. If not required, check here (see instructions) 1 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	•		Other earned income (see instructi	ions)										
Attach Sch. B if required. 3a Qualified dividends . 3a b Ordinary dividends . 3b IRA distributions . 4a b Taxable amount . 4b IRA distributions . 4a b Taxable amount . 5b 30,700 b Taxable amount . 5b 30,700 b Taxable amount . 5b 30,700 b Taxable amount . 5c If you elect to use the lump-sum election method, check here (see instructions) . 5c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 5c Tayable amount . 5c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not required, check here . 7c Capital gain or (loss). Attach Schedule D if required. If not requi		i	Nontaxable combat pay election (s	see inst	ructions) .			<u>1</u> i						
If required. 3a Qualified dividends 3a b Ordinary dividends 3b IRA distributions 4a Brandard Deduction for Deduction for Single or Married filing separately, \$13,850		z	Add lines 1a through 1h									1z		28,000
Standard Deduction for—Single or Married filing separately, \$13,850 Married filing surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under \$20,800 If you checked any box		2a	Tax-exempt interest	2a			b Tax	xable interest	t.			2b		1,500
Standard Deduction for— Single or Single or Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under the Standard Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction, see instructions. The property of the dark of Deduction for Deduction for Deduction, see instructions. The property of the dark of Deduction for Deduction for Deduction, see instructions. The property of the dark of Deduction for Deduction for Deduction for Deduction, see instructions. The property of the dark of Deduction for Deducti	if required.	3a												
Pelisions and affidities . Sa Social security benefits . Ga B Taxable amount . Gb Single or Married filing separately, \$13,850	Standard				00.1	700								20.700
Married filing separately, \$13,850 Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. C If you elect to use the lump-sum election method, check here (see instructions) T Capital gain or (loss). Attach Schedule D if required. If not required, check here Additional income from Schedule 1, line 10 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income Adjustments to income from Schedule 1, line 26 10 Subtract line 10 from line 9. This is your adjusted gross income 11 Standard deduction or itemized deductions (from Schedule A) 12 27,700 Add lines 12 and 13 Qualified business income deduction from Form 8995 or Form 8995-A 13 Add lines 12 and 13 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 32,829	Deduction for—		_		30,	/00								30,700
The standard peduction, see instructions The standard peduction The standard peduction, see instructions The standard peduction The standard peduction, see instructions The standard peduction The standard The standard peduction The standard peduction The standard The standard peduction The standard T			,		mothed she	alı bara			τ		· .	db		
Married filing jointly or Qualifying surviving spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. Married filing jointly or Qualifying shouse, \$2,700 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income \$9\$ 60,529 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income \$9\$ 60,529 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income \$11\$ 60,529 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 32,829			·		•		•	•			. 📙	7		
Qualifying surviving spouse, \$27,7009Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income960,529Head of household, \$20,80011Subtract line 10 from line 9. This is your adjusted gross income1160,529If you checked any box under Standard Deduction, see instructions.12Standard deduction or itemized deduction from Form 8995 or Form 8995-A1314Add lines 12 and 131427,70015Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income1532,829	Married filing				•	•					. Ш			329
Subtriving spouse, \$27,700 Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. 10 Adjustments to income from Schedule 1, line 26 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13 15 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 32,829	Qualifying			•										
Head of household, \$20,800 If you checked any box under Standard Deduction, see instructions. 11 Subtract line 10 from line 9. This is your adjusted gross income 12 Standard deduction or itemized deductions (from Schedule A) 13 Qualified business income deduction from Form 8995 or Form 8995-A 14 Add lines 12 and 13	\$27,700				-									
\$20,800 If you checked any box under Standard Deduction, see instructions. \$20,800 12 \$27,700 13 Qualified business income deduction from Schedule A) 14 Add lines 12 and 13 Subtract line 14 from line 11. If zero or less, enter -0 This is your taxable income 15 \$27,700 16 17 \$27,700 18 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700 19 \$27,700	Head of household,		•									_		60,529
ny dot checked any box under Standard Deduction, see instructions. 13 Qualified business income deduction from Form 8995 or Form 8995-A	\$20,800			-								12		27,700
Deduction, see instructions. 14 Add lines 12 and 13	any box under							-A				13		
Subtract line 14 from line 11. Il zero or less, enter -0 This is your taxable income	Deduction,	14	Add lines 12 and 13									14		27,700
	see instructions.	15	Subtract line 14 from line 11. If zer	o or les	ss, enter -0	This is y	our ta	xable incom	ie .			15	L .	

Form 1040 (2023)							Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16	
Credits	17	Amount from Schedule 2, lin	e3				17	
	18	Add lines 16 and 17					18	
	19	Child tax credit or credit for o	19					
	20	Amount from Schedule 3, lin	20					
	21	Add lines 19 and 20	21					
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22	
	23	Other taxes, including self-en	mployment tax,	from Schedule	e 2, line 21		23	
	24	Add lines 22 and 23. This is	your total tax			V	24	
Payments	25	Federal income tax withheld	from:					
-	а	Form(s) W-2				25a		
	b	Form(s) 1099				25b		
	С	Other forms (see instructions	s)			25c		
	d	Add lines 25a through 25c				/	25d	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27		
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28		
	29	American opportunity credit	from Form 8863	3, line 8		29		
	30	Reserved for future use .	<u></u>			30		
	31	Amount from Schedule 3, lin	e 15			31		
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ndable credits	32	
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34	
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 35a	
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings	
See instructions.	d	Account number						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36		
Amount	37	Subtract line 33 from line 24.						
You Owe		For details on how to pay, go					37	
	38	Estimated tax penalty (see in	structions) .			38		
Third Party		you want to allow another						
Designee							mplete below.	
	nar	signee's ne		Phone no.			nal identification er (PIN)	
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the best	of my knowledge and
Here	bel	ef, they are true, correct, and comp	plete. Declaration of	of preparer (other	r than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.
11010	You	ur signature		Date	Your occupation			ent you an Identity
							(see inst.)	PIN, enter it here
Joint return? See instructions.	Sne	ouse's signature. If a joint return, b	oth must sign	Date	Spouse's occupation	nn		ent your spouse an
Keep a copy for	Opi	buse s signature. If a joint return, a	our must sign.	Date	ороазе з оссаране	<i>7</i> 11		tection PIN, enter it here
your records.							(see inst.)	
	Pho	one no.		Email address				
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:
Preparer								Self-employed
Use Only	Firr	n's name					Phone no.	
—————	Firr	n's address					Firm's EIN	
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)

SCHEDULE 1 (Form 1040)

10

Additional Income and Adjustments to Income

Attachment

Your social security number

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

Attach to Form 1040, 1040-SR, or 1040-NR, Go to www.irs.gov/Form1040 for instructions and the latest information. Sequence No. 01

OMB No. 1545-0074

ROBERT E & ELLEN J BLACK 001-11-2222 Part Additional Income Taxable refunds, credits, or offsets of state and local income taxes 1 329 2a Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C 3 4 Other gains or (losses). Attach Form 4797 . . . 4 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 6 Farm income or (loss). Attach Schedule F. 6 7 7 Unemployment compensation 8 Other income: Net operating loss . . 8a Gambling 8b 8c Foreign earned income exclusion from Form 2555 8d Income from Form 8853 . . 8e Income from Form 8889 . 8f Alaska Permanent Fund dividends . . 8g Jury duty pay 8h Prizes and awards . 8i Activity not engaged in for profit income 8i Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . 81 m Olympic and Paralympic medals and USOC prize money (see 8m Section 951(a) inclusion (see instructions) 8n Section 951A(a) inclusion (see instructions) . 80 Section 461(I) excess business loss adjustment . . . 8p Taxable distributions from an ABLE account (see instructions) . . . Scholarship and fellowship grants not reported on Form W-2 . . . 8r Nontaxable amount of Medicaid waiver payments included on Form 8s Pension or annuity from a nonqualifed deferred compensation plan or a nongovernmental section 457 plan 8t Wages earned while incarcerated 8u Other income. List type and amount: 9 9

Combine lines 1 through 7 and 9. This is your additional income. Enter here and on Form

1040, 1040-SR, or 1040-NR, line 8

10

Schedule 1 (Form 1040) 2023 Page **2**

Par	Adjustments to Income		
11	Educator expenses	11	
12	Certain business expenses of reservists, performing artists, and fee-basis government		
	officials. Attach Form 2106	12	
13	Health savings account deduction. Attach Form 8889	13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903	14	
15	Deductible part of self-employment tax. Attach Schedule SE	15	
16	Self-employed SEP, SIMPLE, and qualified plans	16	
17	Self-employed health insurance deduction	17	
18	Penalty on early withdrawal of savings	18	
19a	· / I · · · ·	19a	
b	Recipient's SSN		
С	Date of original divorce or separation agreement (see instructions):		
20	IRA deduction	20	
21		21	
22	Reserved for future use	22	
23	Archer MSA deduction	23	
24	Other adjustments:		
a	Jury duty pay (see instructions)	-	
b	Deductible expenses related to income reported on line 8l from the		
	rental of personal property engaged in for profit	-	
С	Nontaxable amount of the value of Olympic and Paralympic medals		
اء ا	and USOC prize money reported on line 8m		
	Reforestation amortization and expenses		
е	Act of 1974		
f	Contributions to section 501(c)(18)(D) pension plans		
q	Contributions by certain chaplains to section 403(b) plans	-	
•	Attorney fees and court costs for actions involving certain unlawful		
••	discrimination claims (see instructions)		
·	Attorney fees and court costs you paid in connection with an award		
•	from the IRS for information you provided that helped the IRS detect		
	tax law violations		
i	Housing deduction from Form 2555		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form		
	1041)		
z	Other adjustments. List type and amount:		
	24z		
25	Total other adjustments. Add lines 24a through 24z	25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on		
	Form 1040, 1040-SR, or 1040-NR, line 10	26	



come Tax Return

	AMENDED RETURN	$\overline{}$
	DOR Use Only	
_		

16700.00

793.00

IMPORTANT: Do not send a photocop		circle (See instructions)		
For calendar year 2023 , or fiscal year beginning (MM-DD)		- 2 3 and 6	ending (MM-DD-YY)	
four Social Security Number			Social Security Number	
	ust enter yo curity num		002-22-33	33
Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)	M.I.	Your Last Name		
ROBERT	E	BLACK		
If a Joint Return, Spouse's First Name	M.I.	Spouse's Last Name		
ELLEN	J	BLACK		
Mailing Address				Apartment Number
102 GREEN ROAD				
City	Sta	te Zip Code	Country (If not U.S.)	County (Enter first five letters)
ANYWHERE	N	IC 21111		WASHI

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.) Fill in circle if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident. Enter date of death of deceased taxpayer or deceased spouse. **Deceased Taxpayer Information** Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative. Spouse (MM-DD-YY) Taxpayer (MM-DD-YY) Were you a resident of N.C. for the entire year? Yes 🔘 No If No, complete and attach **Residency Status** Was your spouse a resident for the entire year? Form D-400 Schedule PN. Yes 🔘 No **Veteran Information** Are you a veteran? Yes No Is your spouse a veteran? Yes No **Federal Extension** Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040? Yes No 1. O Single 2. Married Filing Jointly 3. Married Filing Separately

(Enter your spouse's full name and Social ii one Security Number) SSN 4. O Head of Household Enter Whole U.S. Dollars Only 5. Qualifying Widow(er) (Year spouse died: 6. Federal Adjusted Gross Income 60529.00 7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16) 8. Add Lines 6 and 7 8. 60529.00 9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41) 18329.00 10. Child Deduction (On Line 10a, enter the number of qualifying ▶ 10b. children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.) Here 11. N.C. Standard Deduction OR N.C. Itemized Deductions 11. 25500.00 (Fill in one circle only. See Form D-400 Schedule A.) 12b. Subtract 12. a. Add Lines 9. 43829.00 16700.00 Line 12a 10b, and 11. from Line 8 13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.) 14. North Carolina Taxable Income Full-year residents enter the amount from Line 12b.

15.

Part-year residents and nonresidents multiply amount on Line 12b by

Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero.

the decimal amount on Line 13. 15. North Carolina Income Tax

Tax Year **2023**

D-400 Web-Fill BLA 8-23	.CK	20	023	001-1	L1-2222
16. Tax Credits (From Form	n D-400TC, Part 3, Line 2	0)) 16.	
17. Subtract Line 16 from L	ine 15			17.	793.00
18. Consumer Use Tax (Se	ee instructions)	If you certify that no Use Tax is due, fill		> 18.	25.00
19. Add Lines 17 and 18 20. North Carolina	a. Your tax withhe l d		b. Spouse's tax withhel	19. ld	818.00
Income Tax Withheld	▶ 13	50.00	>	_	
21. Other Tax Payments	a. 2023 estimated tax12c. Partnership	00.00	b. Paid with extensiond. S Corporation		If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.
	•		•		
22. Additional Payments (A	Amended Returns Only. Se	e instructions)		22.	
23. Add Lines 20a through 2	22			23.	2550.00
24. Previous Refunds (Am	ended Returns Only. See i	instructions)		24.	
25. Subtract Line 24 from l	ine 23. (If less than zero	, see instructions.)		25.	2550.00
26. a. Tax Due - If Line 25	is less than Line 19, subtr	act Line 25 from Line 1	9. Otherwise, go to Line 2	28. > 26a.	
b. Penalties ▶	c. Interest	(Add Lin and 260 enter the on Line	c and e total	26d.	
e. Interest on the Und (See instructions and	erpayment of Estimated d enter letter in box, if app	Income Tax licable.) → Excepti Underpa		▶ 26e.	
27. Amount Due - Add Line Pay in U.S. Currency f online at www.ncdor.g	rom a Domestic Bank - `	You can pay of Estir		27. \$	
28. Overpayment - If Line 2 19 from Line 25.	25 is more than Line 19, s	ubtract Line		28.	1732.00
When filing 29. Amount of Line 28 to be	an amended return, see applied to 2024 Estimat e		7	n 29. ► 29.	250.00
30. Contribution to the N.C.	Nongame and Endange	red Wildlife Fund		o ♣ 0 > 30.	
31. Contribution to the N.C.	Education Endowment	Fund		▶ 31.	
32. Contribution to the N.C.	Breast and Cervical Car	ncer Control Program		> 32.	
33. Add Lines 29 through 3	2			33.	250.00
34. Subtract Line 33 from L For direct deposit, file		ınt To Be Refunded		▶ 34.	1482.00
I declare and certify that I have exar	mined this return and accompanyir	ng schedules and statements, a	and to the best of my knowledge a	and belief, they are true, correct	, and complete.
Your Signature Contact Phone Number		Date S	pouse's Signature (If filing joint	• ,	Date Department of Revenue to
(Include area code)	other than taxpayer, this certification	on is based on all	discuss this return and	d attachments with the pa	aid preparer below.
information of which the	preparer has any knowledge.	Prepa ▶	rer's FEIN, SSN, or PTIN	Preparer's Contact Pl	hone Number (Include area code)
			ENUE, P.O. BOX R, RALEIO		CH NC 27640 0640

VCDOR Web-Fill 8-23

D-400 Schedule S 2023 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

ast Name	(First	10	Char	acters

Your Social Security Number

BLACK

Do not send a photocopy of this form.

001-11-2222

Part A. Additions to Federal Adjusted Gross Income (O	nly add items that are not included in federal adjusted gross income)
Interest Income From Obligations of States Other Than N.C.	▶ 1.
2. Deferred Gains Reinvested Into an Opportunity Fund	> 2.
3. Bonus Depreciation	▶ 3.
4. IRC Section 179 Expense	▶ 4.
5. S-Corporation Shareholder Built-in Gains Tax	> 5.
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of	in 2023 • 6.
7. Federal Net Operating Loss Deduction	> 7.
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.
10. Discharge of Qualified Principal Residence Indebtedness	D2 D2 0707 04 10.
11. Qualified Education Loan Payments Paid by Employer	© 25
12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	▶ 12.
13. Discharge of Certain Student Loan Debt	▶ 13.
14. Taxed Pass-Through Entity Loss	▶ 14.
15. Reserved for Future Use	▶ 15.
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, I	Line 7) 16.

001-11-2222

BLACK

Part B Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross inc

Part B. Deductions From F	ederal Adjusted Gross Incom	e (Only deduct items that are	included ii	n federal adjusted gross income)						
17. State or Local Income Tax Refund	1 7.	329.00								
18. Interest Income From Obligations of the United States or United States' Possessions 18.										
19. Taxable Portion of Social Security and Railroad Retirement Benefits ▶ 19.										
20. Retirement Benefits Received by Ve Government Retirees, i.e. <i>Bailey</i> Se	sted N.C. State Government, N.C. Local of the state of th	Government, or Federal	2 0.	18000.00						
21. Certain Retirement Benefits Receive Not Deducted on Line 20	ed by a Retired Member of the United Sta	ates Uniformed Services	21.							
22. Bonus Asset Basis		•	2 2.							
23. Bonus Depreciation	N 401	.								
► 23a. 2018	➤ 23b. 2019	➤ 23c. 2020								
▶ 23d. 2021	➤ 23e. 2022	23f. (Add	otal d Lines i -23e)							
24. IRC Section 179 Expense										
➤ 24a. 2018	➤ 24b. 2019	➤ 24c. 2020								
▶ 24d.	➤ 24e.		otal							
2021	2022	24f . (Add 24a	d Lines :-24e)							
25. Recognized IRC Section 1400Z-2 G	ain	•	≥ 25.							
26. Gain From the Disposition of Exemp Before July 1, 1995	t N.C. Obligations Issued		> 26.							
27. Exempt Income Earned or Received Recognized Indian Tribe	by a Member of a Federally	—	2 7.							
28. Amount by Which State Basis Exceed Disposed of in 2023	eds Federal Basis for Property	—	2 8.							
29. Ordinary and Necessary Business E to Claiming a Federal Tax Credit in L		7020	2 9.							
30. Personal Education Student Accoun	t Deposits	804	→ 30.							
31. Certain State Emergency Response Fund Payments	and Disaster Relief Reserve	025	➤ 31.							
32. Certain Economic Incentive Paymen	ts		▶ 32.							
33. Certain N.C. Grant Payments		•	▶ 33.							
34. Certain Net Operating Loss Carryba added to AGI in tax years 2013 through			▶ 34.							
35. Excess Net Operating Loss Carryfor	ward (Limited to 20% of amount added to	AGI in 2019 and 2020)	▶ 35.							
36. Excess Business Loss (Limited to 20	0% of amount added to AGI in 2018, 2019,	, and 2020)	→ 36.							
37. Business Interest Limitation (Limited	to 20% of amount added to AGI in 2019 a	and 2020)	▶ 37.							
38. Taxed Pass-Through Entity Income		•	➤ 38.							
39. N.C. Net Operating Loss		•	➤ 39.							
40. Reserved for Future Use		•	4 0.							
41. Total Deductions - Add Lines 17 thro Form D-400, Line 9)	ough 22, 23f, 24f, and 25 through 40 (Ente	r the total here and on	41.	18329.00						

Test Question #3

Facts:

Joe T. (202-00-0000) and Mary C. (303-00-0000) Army are both South Carolina residents. Their address is 101 Army Road, Fort Mill, SC 12789.

Joe received wages from Duke Energy in Fort Mill, SC in the amount of \$56,800.00 and had \$0.00 withheld in North Carolina state income tax. He retired from the U.S. Army in 2014 with 22 years of service and receives his military retirement in the amount of \$42,100.00. Mary worked for Bank of America located in Charlotte, NC. She received wages in the amount of \$35,250.00 and had \$1,330.00 withheld in North Carolina state income tax. In addition, Mary received interest income in the amount of \$212.00. They did not make any out-of-state purchases.

Mr. & Mrs. Army filed their 2023 federal income tax return as married filing jointly.

Please complete North Carolina individual income tax returns using the married filing jointly and married filing separately filing statuses to determine the most beneficial filing for Mr. & Mrs. Army. In both scenarios, it was more beneficial for the taxpayers to claim the federal standard deduction and North Carolina standard deduction. Mr. Army elects to denote that he is a veteran on the married filing jointly North Carolina income tax return.

E1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1-Dec. 31, 2023, or other tax year beginning				, 2023, ending , 20						See	See separate instructions.			
Your first name	and mi	ddle initial	Last name						Your social security number					
JOE T			ARMY							2 () 2	0 0 (0 0 0 0	
If joint return, sp	ouse's	first name and middle initial	Last na	me						Spot	ıse's	social sec	curity number	
MARY C ARMY 3								3 () 3	0 0 0	0 0 0 0			
Home address		r and street). If you have a P.O. box, see	instruction	ons.				A	ot. no.			re if you,	on Campaign or your	
City, town, or p	ost offic	ce. If you have a foreign address, also co	mplete s	paces be	low.	Sta	ate	ZIP co	de				ntly, want \$3	
FORT MILL							SC	1	2789			nis fund. v will not	Checking a change	
Foreign country	name		F	Foreign p	rovince/sta	te/coun	ity	Foreigr	n postal code			or refund.		
Filing Status		Single					☐ Head of h	ouseho	old (HOH)					
Check only	V	Married filing jointly (even if only or	ne had i	ncome)										
one box.		☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)												
		ou checked the MFS box, enter the			pouse. If	you ch	ecked the HOF	l or QS	S box, ent	er the	child	's name	if the	
	qua	alifying person is a child but not you	ır aepen	ident:										
Digital Assets		y time during 2023, did you: (a) recange, or otherwise dispose of a dig										Yes	✓ No	
Standard	-	eone can claim: You as a de	$\overline{}$		_		a dependent	i): (OC	C IIISti dotto)i i3.j	•			
Deduction		Spouse itemizes on a separate retur												
Age/Blindness		Were born before January 2, 1	_	Are b		Spouse		n befo	re January	2. 195	59	☐ Is bli	ind	
Dependents	-		_		Social secu		(3) Relationsh						instructions):	
If more		rst name Last name			number	,	to you		Child tax	credit	C	redit for oth	her dependents	
than four												[
dependents, see instructions												[
and check														
here \square							L							
Income	1a	Total amount from Form(s) W-2, b			1						1a		92,050	
Attach Form(s)	b	Household employee wages not re			` '						1b			
W-2 here. Also attach Forms	c d									-	1c 1d			
W-2G and	e	Taxable dependent care benefits f					uctions)			-	1e			
1099-R if tax was withheld.	f	Employer-provided adoption bene				 29 .				:	1f			
If you did not	g	Wages from Form 8919, line 6.								: T	1g			
get a Form	h	Other earned income (see instruct								. [1h			
W-2, see instructions.	i	Nontaxable combat pay election (s	see instr	ructions)			<u>1</u> i							
	z	Add lines 1a through 1h	. , .							. [1z		92,050	
Attach Sch. B	2a	Tax-exempt interest	2a			bΤ	axable interes	t.		.	2b		212	
if required.	3a	Qualified dividends	3a			b (Ordinary divide	nds .		.	3b			
Standard	4a		4a		40.400		「axable amoun			-	4b		40.400	
Deduction for—	5a		5a		42,100		Taxable amoun				5b		42,100	
Single or Married filing	6a	,	6a	as ath a d	abaak ba		「axable amoun	τ		Η	6b			
separately, \$13,850	С 7	If you elect to use the lump-sum e Capital gain or (loss). Attach Schee								H	7			
Married filing	8	Additional income from Schedule								՝ ⊦	8			
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,								: -	9		134,362	
surviving spouse, \$27,700 10 Adjustments to income from Schedule 1, line 26					: T	10								
Head of household,	11	Subtract line 10 from line 9. This is									11		134,362	
\$20,800 If you checked	12	Standard deduction or itemized	•	-	_						12		27,700	
any box under	13	Qualified business income deduct					95-A				13			
Standard Deduction,	14	Add lines 12 and 13									14		27,700	
see instructions.	15	Subtract line 14 from line 11. If zer	o or less	s, enter	-0 This i	s your	taxable incom	ie .			15	<u> </u>	106,662	

Form 1040 (2023)							Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16	
Credits	17	Amount from Schedule 2, lin	e3				17	
	18	Add lines 16 and 17					18	
	19	Child tax credit or credit for o	other dependent	ts from Sched	ule 8812		19	
	20	Amount from Schedule 3, lin	e8				20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22	
	23	Other taxes, including self-en	mployment tax,	from Schedule	e 2, line 21		23	
	24	Add lines 22 and 23. This is	your total tax			V	24	
Payments	25	Federal income tax withheld	from:					
-	а	Form(s) W-2				25a		
	b	Form(s) 1099				25b		
	С	Other forms (see instructions	s)			25c		
	d	Add lines 25a through 25c				/	25d	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27		
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28		
	29	American opportunity credit	from Form 8863	3, line 8		29		
	30	Reserved for future use .	<u></u>			30		
	31	Amount from Schedule 3, lin	e 15			31		
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ndable credits	32	
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34	
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 35a	
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings	
See instructions.	d	Account number						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36		
Amount	37	Subtract line 33 from line 24.						
You Owe		For details on how to pay, go					37	
	38	Estimated tax penalty (see in	structions) .			38		
Third Party		you want to allow another						
Designee							mplete below.	
	nar	signee's ne		Phone no.			nal identification er (PIN)	
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the best	of my knowledge and
Here	bel	ef, they are true, correct, and comp	plete. Declaration of	of preparer (other	r than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.
11010	You	ur signature		Date	Your occupation			ent you an Identity
							(see inst.)	PIN, enter it here
Joint return? See instructions.	Spouse's signature. If a joint return, both must sign.			Date	Spouse's occupation	nn		ent your spouse an
Keep a copy for	Opi	buse s signature. If a joint return, a	our mast sign.	Date	ороазе з оссаране	<i>7</i> 11		tection PIN, enter it here
your records.							(see inst.)	
	Pho	one no.		Email address				
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:
Preparer								Self-employed
Use Only	Firr	n's name					Phone no.	
—————	Firr	n's address					Firm's EIN	
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning , 2023, ending , 20 See							ee sep	arate ins	structi	ons.				
Your first name	and mi	ddle initial	Last nar	me						Y	Your social security number			
MARY C			ARMY							3	0 3	0 0	0 0	0 0
If joint return, sp	ouse's	first name and middle initial	Last nar	me						Sı	pouse's	s social se	curity	number
Home address (number and street). If you have a P.O. box, see instructions. Apt. no. Presid									resider	tial Elect	ion Ca	mpaign		
101 ARMY RO	DAD											ere if you		
• • • • •	ost offic	ce. If you have a foreign address, also co	mplete s	oaces be	low.	Sta		ZIP c				f filing joi this fund.		
ANYWHERE							SC		12789	b	ox belo	w will no	t chan	
Foreign country	name		F	oreign p	rovince/stat	e/count	ty	Forei	gn postal co	de yo	our tax	or refund		0
									11 (1/21)			∐ You	Ш	Spouse
Filing Status		Single					☐ Head of ho	ouser	nold (HOH)					
Check only		Married filing jointly (even if only or	ne had II	ncome)						(0)	20)			
one box.		Married filing separately (MFS)					☐ Qualifying					-12	- :£ 11	
		ou checked the MFS box, enter the alifying person is a child but not you					ecked the HOH	1 Or Q	iss box, e	nterti	ne chii	u s name	<i>э</i> II trie	3
Digital		ny time during 2023, did you: (a) rece												N 1.
Assets		ange, or otherwise dispose of a digi	$\overline{}$		_			et)? (S	ee instruc	tions.		Yes	✓	NO
Standard Deduction		eone can claim: You as a de					a dependent							
Deduction		Spouse itemizes on a separate retur	n or you	were a	duai-statu	s allen	1 — —	_		_	_			
Age/Blindness	You:	Were born before January 2, 1	959	Are b	lind S	pouse	: Was bor	n bef	ore Januai	ry 2, 1	959	Is b	olind	
Dependents	(see	instructions):		(2)	Social secu	ity	(3) Relationsh	ip (4) Check the					
If more	(1) Fi	rst name Last name			number		to you		Child ta	x cred	it	Credit for o	ther de	pendents
than four													ᆜ	
dependents, see instructions	. —							_					ᆜ	
and check	_												屵	
here L		T	4 (Ш_	25.250
Income	1a	Total amount from Form(s) W-2, be			'			٠.			1a			35,250
Attach Form(s)	b	Household employee wages not re			` '						1b			
W-2 here. Also attach Forms	c d	Tip income not reported on line 1a Medicaid waiver payments not rep									1d			
W-2G and	e	Taxable dependent care benefits f				1113111	ictions)			-	1e			
1099-R if tax was withheld.	f	Employer-provided adoption bene				9 .				·	1f			
If you did not	g	Wages from Form 8919, line 6.			•						1g			
get a Form	h	Other earned income (see instructi									1h			
W-2, see instructions.	i	Nontaxable combat pay election (s					1i							
	z	Add lines to through th									1z		;	35,250
Attach Sch. B	2a	Tax-exempt interest	2a			b T	axable interest	t.			2b			212
if required.	За	Qualified dividends	3a			b C	Ordinary divider	nds .			3b			
	4a	IRA distributions	4a			b T	axable amount	t			4b			
Standard Deduction for—	5a	Pensions and annuities	5a			b T	axable amount	t			5b			
Single or	6a	Social security benefits	6a			b T	axable amount	t		<u>.</u>	6b			
Married filing separately,	С	If you elect to use the lump-sum e				•	,							
\$13,850 • Married filing	7	Capital gain or (loss). Attach Scheo	dule D if	require	d. If not re	quired	, check here			Ш	7			
jointly or Qualifying	8	Additional income from Schedule	-								8			
surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,		•							9			35,462
\$27,700 10 Adjustments to income from Schedule 1, line 26					10			25 400						
household, Subtract line 10 from line 9. This is your adjusted gross income						11			35,462					
If you checked	12									•	12			13,850
any box under Standard	13 14	Qualified business income deduction Add lines 12 and 13			101 IO CEE	111 099				•	13			13,850
Deduction, see instructions.	14 15	Add lines 12 and 13 Subtract line 14 from line 11. If zer			 -∩- This is		taxable incom				15			21,612
		Caparact into 14 nont line 11. Il Zei		o, orner		your	LANGE INCOME			•	13			10 (2222)

Form 1040 (2023)							Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16	
Credits	17	Amount from Schedule 2, lin	e3				17	
	18	Add lines 16 and 17					18	
	19	Child tax credit or credit for o	other dependent	ts from Sched	ule 8812		19	
	20	Amount from Schedule 3, lin	e8				20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22	
	23	Other taxes, including self-en	mployment tax,	from Schedule	e 2, line 21		23	
	24	Add lines 22 and 23. This is	your total tax			V	24	
Payments	25	Federal income tax withheld	from:					
-	а	Form(s) W-2				25a		
	b	Form(s) 1099				25b		
	С	Other forms (see instructions	s)			25c		
	d	Add lines 25a through 25c				/	25d	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27		
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28		
	29	American opportunity credit	from Form 8863	3, line 8		29		
	30	Reserved for future use .	<u></u>			30		
	31	Amount from Schedule 3, lin	e 15			31		
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ndable credits	32	
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34	
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 35a	
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings	
See instructions.	d	Account number						
	36	Amount of line 34 you want a	pplied to your	2024 estimate	ed tax	36		
Amount	37	Subtract line 33 from line 24.						
You Owe		For details on how to pay, go					37	
	38	Estimated tax penalty (see in	structions) .			38		
Third Party		you want to allow another						
Designee							mplete below.	
	nar	signee's ne		Phone no.			nal identification er (PIN)	
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the best	of my knowledge and
Here	bel	ef, they are true, correct, and comp	plete. Declaration of	of preparer (other	r than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.
11010	You	ur signature		Date	Your occupation			ent you an Identity
							(see inst.)	PIN, enter it here
Joint return? See instructions.	Spouse's signature. If a joint return, both must sign.			Date	Spouse's occupation	nn		ent your spouse an
Keep a copy for	Opi	buse s signature. If a joint return, a	our must sign.	Date	ороазе з оссаране	<i>7</i> 11		tection PIN, enter it here
your records.							(see inst.)	
	Pho	one no.		Email address				
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:
Preparer								Self-employed
Use Only	Firr	n's name					Phone no.	
—————	Firr	n's address					Firm's EIN	
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)



D-400 Individual Income Tax Return

A	MENDED RETURN
	DOR Use Only

IMPORTANT: Do not send a photocopy of this form.

0	AMENDED RETURN Fill in circle (See instructions)

ţŗ	Fc	or calendar year 20	23, or fiscal year beginn	ning (MM-DD)		- 2	3 and end	ing (MM-DD-YY)		
χ Α	Your	Social Security Number		<u></u>			Spouse's Soci	al Security Number		
All Pages of Your Keturi		202-00	-0000		st enter yo curity numb			303-00-	-0000	
\$ o t		Your First Name (USE CAF	TITAL LETTERS FOR YOUR NAME A	AND ADDRESS)	M.I.	Your Last Name				
ğ		JOE			T	ARMY				
_ 		lf a Joint Return, Spouse's	First Name		M.I.	Spouse's Last N	lame			
₹		MARY			С	ARMY				
ble		Mailing Address							Ap	partment Number
Staple		101 ARMY	ROAD							
	'	City			State	e Zip	Code	Country (If not U.S.,) Co	ounty (Enter first five letters)
		FORT MIL	L		S	C 1	2789			
ABC	all To	of your overpaymen designate your over	wment Fund: You may c t to the Fund. To make a c payment to the Fund, enter	contribution, encl the amount of yo	lose Form our design	NC-EDU and ation on Page	d your payme 2, Line 31. (nt of \$ See instructions	for informati	on about the Fund
		-	n circle if you, or if married t	filing jointly, your	spouse we					
		sed Taxpayer Inf				Enter da	te of death of	deceased taxpa	yer or dece	ased spouse.
0	Fill i Adm	n circle if return is fi ninistrator, or Court-	led and signed by Executo Appointed Personal Repre		Гахрауег <i>MM-DD-YY)</i>			Spouse (MM-DD-YY)		
Res	ide	ency Status	Were you a resident of N Was your spouse a resident		•		Yes No	// N	lo , complete rm D-400 Sch	
Vet	era	n Information	Are you a veteran?	Yes No	0	ls your s	pouse a vete	ran? O Ye	es No	
Fed	era	I Extension	Were you granted an au	tomatic extension	on to file y	our 2023 fed	eral income ta	ax return, e.g., F	orm 1040?	○ Yes ● No
Filing Status (Fill in one circle only)	3. 4. 5.	O Head of Hous	Separately (Enter you.) full name a Security I	and Social			Enter W	/hole U.S. Dollar	s Only	
	6.	Federal Adjusted	Gross Income			6 .		13436	52.00	
	7.	Additions to Fede (From Form D-400	ral Adjusted Gross Inco Schedule S, Part A, Line	me 16)		> 7.				
	8.	Add Lines 6 and 7				8.		13436	52.00	
Staple W-2s Here	9.	Deductions From (From Form D-400	Federal Adjusted Gross Schedule S, Part B, Line	Income 41)		> 9.		4210	0.00	
	10.	children for whom	(On Line 10a, enter the you were allowed a feder amount of the child deduc	al child tax crea	lit. On	▶ 10a.	▶ 10b			
	11.	_	l Deduction OR ON. nly. See Form D-400 Sch		luctions	1 1.		2550	0.00	
	12.	a. Add Lines 9, 10b, and 11.	6760	00.00	b. Subtra Line 1 from I	2a		6676	52.00	
Stap		(From Form D-400	nts and Nonresidents Ta Schedule PN, Line 24. E	xable Percenta Enter amount as	ge decimal.)	> 13.		0.	3821	
	14.	North Carolina Ta Full-year resident Part-year residen the decimal amour	s enter the amount from l	ine 12b. tiply amount on	Line 12b I	by 1 4.		2551	.0.00	
	15.	North Carolina In Multiply Line 14 by	come Tax 4.75% (0.0475). If zero o	or less, enter a z	ero.	1 5.		121	2.00	

Tax Year **2023**

D-400 Web-Fill ARM 8-23	Υ	2023		202-00-0000
16. Tax Credits (From Form	n D-400TC, Part 3, Line 20)		> 16	5.
17. Subtract Line 16 from L	ine 15		17	7. 1212.00
18. Consumer Use Tax (Se	ee instructions)	If you certify that no Consume Use Tax is due, fill in circle.	r	3.
19. Add Lines 17 and 18				9. 1212.00
20. North Carolina Income Tax Withheld	a. Your tax withheld	b. Spous	se's tax withheld 1330.00	
21. Other Tax Payments	a. 2023 estimated tax	b. Paid v	vith extension	If you claim a partnership payment on Line 21c or S
	c. Partnership	d. S Cor ▶	poration	corporation payment on Line 21d, you must attach a copy of the NC K-1.
22. Additional Payments (A	Amended Returns Only. See	instructions)	22	2.
23. Add Lines 20a through 2	22		23	3. 1330.00
24. Previous Refunds (Ame	ended Returns Only. See ins	structions)	24	4.
25. Subtract Line 24 from L	ine 23. (If less than zero, s	ee instructions.)	25	5. 1330.00
	is less than Line 19, subtrac	ct Line 25 from Line 19. Otherwi	se, go to Line 28. 26a	a.
b. Penalties▶	c. Interest	(Add Lines 26b and 26c and enter the total on Line 26d.)	260	d.
e. Interest on the Under (See instructions and	erpayment of Estimated In d enter letter in box, if applic	come Tax able.) Exception to Underpayment	▶ 266	e.
27. Amount Due - Add Line Pay in U.S. Currency for online at www.ncdor.g	rom a Domestic Bank - Yo	of Estimated Tax	27.	\$
28. Overpayment - If Line 2 19 from Line 25.			2	8. 118.00
29. Amount of Line 28 to be	an amended return, see instanced eapplied to 2024 Estimated		□□□02 020 20 21	9.
30. Contribution to the N.C.	Nongame and Endangere	d Wildlife Fund	04 0 ≥ 30 04 0 ≥ 30	0.
31. Contribution to the N.C.	Education Endowment Fu	ınd	▶ 3	1.
32. Contribution to the N.C.	Breast and Cervical Canc	er Control Program	> 32	2.
33. Add Lines 29 through 3.	2		33	3.
34. Subtract Line 33 from L For direct deposit, file		: To Be Refunded	> 34	4. 118.00
I declare and certify that I have exar	mined this return and accompanying s	schedules and statements, and to the best	t of my knowledge and belief, they a	are true, correct, and complete.
Your Signature Contact Phone Number			ature (If filing joint return, both m	• ,
(Include area code)	All and have been seen as the second	discuss		rth Carolina Department of Revenue to swith the paid preparer below.
	other than taxpayer, this certification is preparer has any knowledge.	s based on all Preparer's FEIN, S	SSN, or PTIN Prepare	er's Contact Phone Number (Include area code)
Paid Preparer's Signate		Date to: N.C. DEPT. OF REVENUE, P.O.	BOY B BALEIGH NO 27624	1_0001



D-400 Schedule S 2023 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name	(First	10	Characters)
-----------	--------	----	-------------

Your Social Security Number

ARMY

Do not send a photocopy of this form.

202-00-0000

Part A. Additions to Federal Adjusted Gross Income (O	nly add items that are not included in federal adjusted gross income)
Interest Income From Obligations of States Other Than N.C.	▶ 1.
2. Deferred Gains Reinvested Into an Opportunity Fund	> 2.
3. Bonus Depreciation	▶ 3.
4. IRC Section 179 Expense	▶ 4.
5. S-Corporation Shareholder Built-in Gains Tax	> 5.
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of	in 2023 • 6.
7. Federal Net Operating Loss Deduction	> 7.
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.
10. Discharge of Qualified Principal Residence Indebtedness	D2 D2 0707 04 10.
11. Qualified Education Loan Payments Paid by Employer	© 25
12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	▶ 12.
13. Discharge of Certain Student Loan Debt	▶ 13.
14. Taxed Pass-Through Entity Loss	▶ 14.
15. Reserved for Future Use	▶ 15.
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, I	Line 7) 16.

Tax Year **2023**

202-00-0000

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Part B. Deductions From Federal	Adjusted Gross Income (Or	nly deduct items that a	re included in fe	deral adjusted gross income)	
17. State or Local Income Tax Refund			1 7.		
18. Interest Income From Obligations of the United	d States or United States' Possession	s	1 8.		
19. Taxable Portion of Social Security and Railroa	ad Retirement Benefits		1 9.		
20. Retirement Benefits Received by Vested N.C. Government Retirees, i.e. <i>Bailey Settlement</i>	. State Government, N.C. Local Gove	nment, or Federal	> 20.		
21. Certain Retirement Benefits Received by a R Not Deducted on Line 20	etired Member of the United States L	Iniformed Services	2 1.	42100.00	
22. Bonus Asset Basis 23. Bonus Depreciation			2 2.		
► 23a. 2018	➤ 23b. 2019	➤ 23c. 2020			
▶ 23d. 2021	➤ 23e. 2022		Total dd Lines		
	2022	23	3a -23e)		
24. IRC Section 179 Expense 24a. 2018	➤ 24b. 2019	➤ 24c. 2020			
▶ 24d. 2021	➤ 24e. 2022	24f. (A	Total dd Lines 4a -24e)		
25. Recognized IRC Section 1400Z-2 Gain		2-	25 .		
26. Gain From the Disposition of Exempt N.C. Ob Before July 1, 1995	ligations Issued		> 26.		
27. Exempt Income Earned or Received by a Mer Recognized Indian Tribe	nber of a Federally		> 27.		
28. Amount by Which State Basis Exceeds Federal Disposed of in 2023	al Basis for Property		▶ 28.		
29. Ordinary and Necessary Business Expense R to Claiming a Federal Tax Credit in Lieu of a D		702	> 29.		
30. Personal Education Student Account Deposits	3	0804	> 30.		
31. Certain State Emergency Response and Disase Fund Payments	ster Relief Reserve	025	> 31.		
32. Certain Economic Incentive Payments			▶ 32.		
33. Certain N.C. Grant Payments			3 3.		
34. Certain Net Operating Loss Carrybacks (Limi added to AGI in tax years 2013 through 2019)			> 34.		
35. Excess Net Operating Loss Carryforward (Limitation)	nited to 20% of amount added to AGI i	n 2019 and 2020)	> 35.		
36. Excess Business Loss (Limited to 20% of amo	ount added to AGI in 2018, 2019, and	2020)	> 36.		
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020) 37.					
38. Taxed Pass-Through Entity Income			3 8.		
39. N.C. Net Operating Loss			> 39.		
40. Reserved for Future Use			▶ 40.		
41. Total Deductions - Add Lines 17 through 22, 2 Form D-400, Line 9)	23f, 24f, and 25 through 40 (Enter the	total here and on	41.	42100.00	



D-400 Schedule PN2023 Part-Year Resident and Nonresident Schedule

Use Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

ARMY Do not send a photocopy of this form. 202-00-000

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of nother state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form. Part A. Residency Status Taxpayer is: (Fill in applicable circle) Spouse is: (Fill in applicable circle) Full-Year Resident Nonresident Part-Year Resident Full-Year Resident Nonresident O Part-Year Resident Date N.C. residency began Date N.C. residency ended Date N.C. residency began Date N.C. residency ended (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400. Part B. Allocation of Income for Part-Year Residents and Nonresidents **COLUMN A COLUMN B Total Income** Amount of Column A **Total Income** Attributable to N.C. from all Sources 1. Wages, Salaries, Tips, Etc. 1. 92050.00 35250.00 2. Taxable Interest 212.00 3. Taxable Dividends Taxable Refunds, Credits, or Offsets of State and Local Income Taxes 5. Alimony Received 5 6. Business Income or (Loss) 7. Capital Gain or (Loss) 7. 8. Other Gains or (Losses) Taxable Amount of IRA Distributions 10. Taxable Amount of Pensions 42100.00 10. and Annuities 11. Rental Real Estate, Royalties, Partnerships, 11 S-Corps, Estates, Trusts, Etc. 12. Farm Income or (Loss) 12. 13. Unemployment Compensation 13. 14. Taxable Portion of Social Security 14. and Railroad Retirement Benefits 15. Other Income 15. 16. Total Income (Add Lines 1 through 15) 16. 134362.00 35250.00 8-23

ARMY

Tax Year

Your Social Security Number

202-00-0000

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

COLUMN A COLUMN B North Carolina Adjustments Amount of Column A Amount from Form D-400 Schedule S Attributable to N.C. 17. Additions: a. Interest Income From Obligations of States Other Than N.C. 17a. b. Deferred Gains Reinvested Into an Opportunity Fund 17b. c. Bonus Depreciation 17c. d. IRC Section 179 Expense 17d. e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, 17e. 18. Total Additions (Add Lines 17a through 17e) 18. 19. Deductions: a. State or Local Income Tax Refund 19a. b. Interest Income From Obligations of the United States or United States' 19b. Possessions c. Taxable Portion of Social Security and 19c Railroad Retirement Benefits d. Retirement Benefits Received by **Vested** N.C. State Government, N.C. Local Government, or Federal Government 19d. Retirees, i.e. Bailey Settlement e. Bonus Asset Basis 19e f. Bonus Depreciation 19f. g. IRC Section 179 Expense 19g. h. Other Deductions From Federal Adjusted Gross 19h. 42100.00 Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.) 20. Total Deductions (Add Lines 19a through 19h) 42100.00 20. 21. Total Income Modified by N.C. Adjustments 92262.00 35250.00 21. (Line 16 plus Line 18 minus Line 20) Part C. Part-Year Residents and Nonresidents Taxable Percentage 35250.00 22. Enter the Amount From Column B, Line 21 22. 92262.00 23. Enter the Amount From Column A, Line 21 23. 24. Part-Year Residents and Nonresidents 0.3821 Taxable Percentage (Divide Line 22 by Line 23) 24. Enter the result as a decimal amount here and on Form D-400, Line 13.



D-400 Schedule PN-1 2023 Other Additions and Other Deductions

DOR Use Only		
--------------------	--	--

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

ARMY

Important: Refer to the Instructions before completing this worksheet. Your Social Security Number

202-00-0000

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S, Part A)

			COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1.	S Corporation Shareholder Built-in Gains Tax	1.		
2.	Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	2.		
3.	Federal Net Operating Loss Deduction	3.		
4.	State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.		
5.	Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.		
6.	Discharge of Qualified Principal Residence Indebtedness	6.		
7.	Qualified Education Loan Payments Paid by Employer	7.		
8.	Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	8.		
9.	Discharge of Certain Student Loan Debt	9.		
10.	Taxed Pass-Through Entity Loss	10.		
11.	Reserved for Future Use 1	11.		
12.	Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12.		

2023

Your Social Security Number

202-00-0000

ARMY

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S, Part B)

COLUMN A

COLUMN B

			Amount from Form D-400 Schedule S	Amount of Column A Attributable to N.C.
13.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	42100.00	
14.	Recognized IRC Section 1400Z-2 Gain	14.		
15.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.		
16.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.		
17.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	17.		
18.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.		
19.	Personal Education Student Account Deposits	19.		
20.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.		
21.	Certain Economic Incentive Payments	21.		
22.	Certain N.C. Grant Payments	22.		
23.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.		
24.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.		
25.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.		
26.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.		
27.	Taxed Pass-Through Entity Income	27.		
28.	N.C. Net Operating Loss	28.		
29.	Reserved for Future Use	29.		
30.	Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.	42100.00	

. — — — — — Staple W-2s Here

15. North Carolina Income Tax Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero.



DOR Use Only	/
AMENDED R	

1072.00

†	8-23	Incom	e Tax Re	turn	_	020		
Here		AMENDED RETURN Fill in circle (See instructions)						
All Pages of Your Return Here	For calendar year 20	DD-YY)						
Re	Your Social Security Number				Spouse's	Social Security	Number	
Your	303-00	0-000		enter your rity number(s)) →			
ō	Your First Name (USE CA	PITAL LETTERS FOR YOUR NAME	AND ADDRESS)	M.I. Your	Last Name			
des	MARY			C A	RMY			
⊟ Pa	If a Joint Return, Spouse's	s First Name		M.I. Spou	se's Last Name			
Staple A	Mailing Address	ROAD					Ap	partment N umber
S	City	ROAD		State	Zip Code	Country (If not U.S.) Co	ounty (Enter first five letters)
	FORT MIL	ıL		SC	12789			· · · · · · · · · · · · · · · · · · ·
ABC	all of your overpaymer	owment Fund: You may ont to the Fund. To make a rpayment to the Fund, ente	contribution, enclos	se Form NC-	EDU and your pay	ment of \$ _		
Out	t of Country O Fill	in circle if you, or if married	l filing jointly, your sp	oouse were o	ut of the country or	April 15, 202	24, and a U.S. citize	n or resident.
Dec	ceased Taxpayer Inf	formation			Enter date of deat	n of decease	d taxpayer or dece	ased spouse.
0	Fill in circle if return is f Administrator, or Court	filed and signed by Execut -Appointed Personal Repr	tor, Tax resentative. (MA	крауег И-DD-YY)			ouse I-DD-YY)	
Res	sidency Status	Were you a resident of N Was your spouse a res	•			No No	If No , complete Form D-400 Scl	and attach nedule PN.
Vet	eran Information	Are you a veteran?	O Yes ● No		ls your spouse a	veteran?	Yes No	
Fed	deral Extension	Were you granted an a	utomatic extension	to file your 2	2023 federal incor	ne tax returr	, e.g., Form 1040?	Yes No
Filing Status Fill in one circle only)	 Single Married Filin Married Filin Head of Hou Qualifying W 	ig Separately (Enter you full name Security	and Social	OE T ARN 02-00-00	000	er Whole U.S	. Dollars Only	
L []	Guannying W G. Federal Adjusted	Vidow(er) (Year spouse died:		1	6		35462.00	
	7. Additions to Fede	eral Adjusted Gross Inco O Schedule S, Part A, Line	ome e 16)	, 1	→ 7.	_	33402.00	
	8. Add Lines 6 and 7	7			8.	3	35462.00	
	9. Deductions From (From Form D-400	n Federal Adjusted Gross O Schedule S, Part B, Line	s Income e 41)	l	> 9.			
1	children for whom Line 10b, enter the	(On Line 10a, enter the you were allowed a fede amount of the child deduced to the children deduced to the child deduced to the children deduced to the c	eral child tax credit. ction. See instruction	. On ▶ ons.)	10a. ► 10b.			7020
s Here	_	rd Deduction OR ON Nonly. See Form D-400 Sc		ctions	1 1.	1	2750.00	10402
Staple W-2s	12. a. Add Lines 9, 10b, and 11.	127	50.00 12b	. Subtract Line 12a from Line	8	2	22712.00	
Stap	13. Part-year Reside (From Form D-40)	ents and Nonresidents Ta O Schedule PN, Line 24.	axable Percentage Enter amount as de	ecimal.)	1 3.		0.9940	
	14. North Carolina Ta Full-year residen Part-year resider the decimal amou	nts enter the amount from nts and nonresidents mu	Line 12b. Iltiply amount on Li	ine 12b by	1 4.	2	22576.00	

15.

Last Name (First 10 Characters)

Your Social Security Number

303-00-0000 ARMY 8-23 16. 16. Tax Credits (From Form D-400TC, Part 3, Line 20) 17. Subtract Line 16 from Line 15 17. 1072.00 If you certify that no Consumer 18. Consumer Use Tax (See instructions) 18. Use Tax is due, fill in circle. 19. Add Lines 17 and 18 19. 1072.00 Your tax withheld Spouse's tax withheld 20. North Carolina Income Tax Withheld 1330.00 21. Other Tax Payments 2023 estimated tax Paid with extension If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must Partnership S Corporation attach a copy of the NC K-1. 22. 22. Additional Payments (Amended Returns Only. See instructions) 23. Add Lines 20a through 22 23. 1330.00 24. 24. Previous Refunds (Amended Returns Only. See instructions) 25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) 25. 1330.00 26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28. b. Penalties c. Interest (Add Lines 26b and 26c and enter the total 26d. on Line 26d.) e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) Exception to 26e. Underpayment 27. Amount Due - Add Lines 26a, 26d, and 26e of Estimated Pay in U.S. Currency from a Domestic Bank - You can pay Tax online at www.ncdor.gov. 28. Overpayment - If Line 25 is more than Line 19, subtract Line 258.00 28 19 from Line 25. When filing an amended return, see instructions 29. 29. Amount of Line 28 to be applied to 2024 Estimated Income Tax 30. Contribution to the N.C. Nongame and Endangered Wildlife Fund 30. 31. Contribution to the N.C. Education Endowment Fund 31. 32. Contribution to the N.C. Breast and Cervical Cancer Control Program 32. 33. Add Lines 29 through 32 33. 34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded 34. 258,00 For direct deposit, file electronically I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Your Signature Date Spouse's Signature (If filing joint return, both must sign.) Date Contact Phone Number Check here if you authorize the North Carolina Department of Revenue to (Include area code) discuss this return and attachments with the paid preparer below. If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. Preparer's FEIN, SSN, or PTIN Preparer's Contact Phone Number (Include area code) Paid Preparer's Signature Date 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



16. Total Income (Add Lines 1 through 15)

D-400 Schedule PN 2023 Part-Year Resident and Nonresident Schedule

DOR			
DUK			
Use			
Use Only			

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) Your Social Security Number

ARMY

Do not send a photocopy of this form.

303-00-0000

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all

sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year. Important: Refer to the Instructions before completing this form. Part A. Residency Status Taxpayer is: (Fill in applicable circle) Spouse is: (Fill in applicable circle) Full-Year Resident Nonresident Part-Year Resident Full-Year Resident Nonresident O Part-Year Resident Date N.C. residency began Date N.C. residency ended Date N.C. residency began Date N.C. residency ended (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400. Part B. Allocation of Income for Part-Year Residents and Nonresidents **COLUMN A COLUMN B Total Income** Amount of Column A **Total Income** Attributable to N.C. from all Sources 1. Wages, Salaries, Tips, Etc. 35250.00 35250.00 1 2. Taxable Interest 212.00 3. Taxable Dividends Taxable Refunds, Credits, or Offsets of State and Local Income Taxes 5. Alimony Received 5 6. Business Income or (Loss) 7. Capital Gain or (Loss) 7. 8. Other Gains or (Losses) Taxable Amount of IRA Distributions 10. Taxable Amount of Pensions 10. and Annuities 11. Rental Real Estate, Royalties, Partnerships, 11 S-Corps, Estates, Trusts, Etc. 12. Farm Income or (Loss) 12. 13. Unemployment Compensation 13. 14. Taxable Portion of Social Security 14. and Railroad Retirement Benefits 15. Other Income 15.

16.

35462.00

35250.00

8-23

Your Social Security Number

ARMY

Tax Year **2023**

303-00-0000

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

COLUMN A COLUMN B North Carolina Adjustments Amount of Column A Amount from Form D-400 Schedule S Attributable to N.C. 17. Additions: a. Interest Income From Obligations of States Other Than N.C. 17a. b. Deferred Gains Reinvested Into an Opportunity Fund 17b. c. Bonus Depreciation 17c. d. IRC Section 179 Expense 17d. e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, 17e. 18. Total Additions (Add Lines 17a through 17e) 18. 19. Deductions: a. State or Local Income Tax Refund 19a. b. Interest Income From Obligations of the United States or United States' 19b. Possessions c. Taxable Portion of Social Security and 19c Railroad Retirement Benefits d. Retirement Benefits Received by **Vested** N.C. State Government, N.C. Local Government, or Federal Government 19d. Retirees, i.e. Bailey Settlement e. Bonus Asset Basis 19e f. Bonus Depreciation 19f. g. IRC Section 179 Expense 19g. h. Other Deductions From Federal Adjusted Gross 19h. Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.) 20. Total Deductions (Add Lines 19a through 19h) 20. 21. Total Income Modified by N.C. Adjustments 35462.00 35250.00 21. (Line 16 plus Line 18 minus Line 20) Part C. Part-Year Residents and Nonresidents Taxable Percentage 35250.00 22. Enter the Amount From Column B, Line 21 22. 35462.00 23. Enter the Amount From Column A, Line 21 23. 24. Part-Year Residents and Nonresidents 0.9940 Taxable Percentage (Divide Line 22 by Line 23) 24. Enter the result as a decimal amount here and on Form D-400, Line 13.

Test Question #4

Facts:

Lester L. (SSN 123-22-4567) and Gladys W. (SSN 234-33-6789) Scruggs were part-year residents of North Carolina for tax year 2023. They became North Carolina residents on July 1, 2023. Mr. Scruggs elects to denote on his North Carolina income tax return that he is a veteran. Mr. and Mrs. Scruggs have two children, James (SSN 444-55-6666) age 14 and Sue (SSN 777-66-3333) age 18 who is a full-time student. They live at 1313 Not Real Lane, Raleigh, North Carolina 27615. This is in Wake County.

Lester received \$25,000.00 in wages from Lockheed Martin earned in Virginia before becoming a North Carolina resident. He received \$55,000.00 in wages from Lockheed Martin earned in North Carolina after becoming a North Carolina resident on or after July 1, 2023 and had \$2,500.00 withheld in North Carolina state income tax. Mr. Scruggs received \$6,000.00 (\$500.00 per month) in his pension from the United States Navy (Bailey Vested) during 2023. Mr. Scruggs received two separate IRA distributions of \$10,000.00 each on April 2, 2023 and September 8, 2023. Mr. Scruggs received interest income each month with a yearly total of \$776.00 from Coastal Federal Credit Union. Mr. Scruggs also sold stock on December 1, 2023, for a capital gain of \$2,500.00. Gladys worked part-time at Dillard's after moving to North Carolina. She earned \$12,000.00 in wages and had \$500.00 withheld in North Carolina state income tax.

Previously, the taxpayers were North Carolina residents in tax year 2013 and claimed a deduction from federal adjusted gross income of \$5,000 for contributions made to an N.C. 529 Plan on their 2013 North Carolina income tax return. In 2023, the taxpayers withdrew \$5,000 from their N.C. 529 Plan on November 1, 2023 and the funds were not used for a purpose allowed under IRC section 529.

The Scruggs did not make any out-of-state purchases during the 2023 tax year. They claimed the standard deduction on their federal income tax return because it was greater than the amount of their eligible federal itemized deductions shown on Federal Schedule A. As a result, the Scruggs must determine if it will be more beneficial to claim the N.C. standard deduction or the allowable N.C. itemized deductions on their North Carolina income tax return. Please complete Mr. and Mrs. Scruggs 2023 North Carolina individual income tax return.

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning			, 2023, ending , 20						Se	See separate instructions.								
Your first name and middle initial Last na				ast name						Yo	Your social security number							
LESTER L SCRU				GG	S									1	2 3	3 2 2	2 4	5 6 7
If joint return, spouse's first name and middle initial Last na				me										Sp	ouse's	s social	securi	ty number
GLADYS W SCRU					S									2	3 4	3	3 6	7 8 9
Home address (number and street). If you have a P.O. box, see instruction												Apt. r	10.	Pro	esider	ntial Ele	ction (Campaign
1313 NOT REA	AL LA	NE														nere if yo		
City, town, or po	ost offic	ce. If you have a foreign address, also co	mplete s	pac	es be	elow.			Sta	te	ZIP o	code						want \$3
RALEIGH										NC		276	15	to go to this fund. Checki box below will not change				
Foreign country	name		F	Foreign province/state/county Foreign postal code						de yo	ur tax	or refu	_	_				
												_				∐ Yo	u L	Spouse
Filing Status		Single								☐ Head of h	ousel	nold (HOH)					
Check only	V	3, 7, 7	ne had i	ncc	ome)													
one box.		Married filing separately (MFS)					٧,			☐ Qualifying				•	•			
		ou checked the MFS box, enter the				spous	e. I	f you	che	ecked the HOF	l or C	SS b	ox, er	nter th	e chi	id's nar	ne if t	he
	qua	alifying person is a child but not you	ır deper	ıaeı	nt: -													
Digital		y time during 2023, did you: (a) rece				1			,		,		,,	` '				_
Assets	exch	ange, or otherwise dispose of a digi	ital asse	t (o	r a f	inanc	ial i	intere	st ir	n a digital asse	et)? (S	ee in	struct	ions.)		Ye	s v	<u> No</u>
Standard	Som	eone can claim: You as a de	penden	t		You	r sp	oouse	as	a dependent								
Deduction	<u></u>	Spouse itemizes on a separate retur	n or you	ı we	ere a	dual	-sta	atus a	llien									
Age/Blindness	You:	Were born before January 2, 1	959] <i>A</i>	Are b	olind		Spo	use	: Was bor	n bef	ore J	anuar	y 2, 19	959	☐ Is	blind	
Dependents	(see i	instructions):			(2)	Socia	sec	curity		(3) Relationsh	ip (4) Ch	eck the	box if	qualif	ies for (s	see ins	tructions):
If more	(1) Fi	rst name Last name				num	ber			to you		С	hild tax	credit	\leq	Credit for	r other o	dependents
than four	JAMES SCRUGGS			4 4 4 5 5 6 6 6 6 SON				SON	✓									
dependents, see instructions	SUE	SUE SCRUGGS			7 7 7 6 6 3 3 3 3 DAUGHTE				DAUGHTER									
and check]				
here \square							_											
Income	1a	Total amount from Form(s) W-2, be													1a			92,000
Attach Form(s)	b	Household employee wages not re													1b			
W-2 here. Also attach Forms	С	Tip income not reported on line 1a										-		•	1c			
W-2G and		d Medicaid waiver payments not reported on Form(s) W-2 (see instructions)								1d								
1099-R if tax was withheld.										1e 1f								
If you did not	f Employer-provided adoption benefits from Form 8839, line 29																	
get a Form	g h	•		•	•	•	•		•			•		•	1g 1h			
W-2, see instructions.	1)						•				
mondono.													1z			92,000		
Attach Sch. B	2a	· ·	2a	-		-	-	ĺ	b T	axable interest	t.				2b			776
if required.	3a	· ·	3a					-		ordinary divide					3b			
	4a	IRA distributions	4a			20,0	000		b Т	axable amoun	t				4b			20,000
Standard Deduction for—	5a	Pensions and annuities	5a			6,0	000		b Т	axable amoun	t				5b			6,000
Single or	6a	Social security benefits	6a						b T	axable amoun	t				6b			
Married filing separately,	С	If you elect to use the lump-sum e	lection r	net	hod	, ched	k t	nere (see	instructions)								
\$13,850 Married filing	7	Capital gain or (loss). Attach Sched	dule D if	red	quire	ed. If ı	not	requ	red	, check here					7			2,500
jointly or	8	8 Additional income from Schedule 1, line 10								8								
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,				your t	ota	al inc	ome	e					9			121,276
\$27,700 • Head of	\$27,700 10 Adjustments to income from Schedule 1, line 26											10						
household, \$20,800	11	Subtract line 10 from line 9. This is	•	-		_								•	11			121,276
If you checked _	12	Standard deduction or itemized													12			27,700
any box under Standard	13	Qualified business income deducti		1 F0	rm 8	5995	or F	-orm	899	5-A		•			13	_		27 700
Deduction, see instructions.	14	Add lines 12 and 13			nto	. 0 -	Гь:-			· · · · ·		•		•	14			27,700
	15	Subtract line 14 from line 11. If zer	o or ies	s, e	nter	-U	1115	s is yo	our 1	laxable incom	ie .	•		•	15			93,576

Form 1040 (2023)							Page 2		
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16			
Credits	17	Amount from Schedule 2, lin	e3				17			
	18	Add lines 16 and 17					18			
	19	Child tax credit or credit for o	other dependent	ts from Sched	ule 8812		19			
	20	Amount from Schedule 3, lin	e8				20			
	21	Add lines 19 and 20					21			
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22			
	23	Other taxes, including self-en	mployment tax,	from Schedule	2, line 21		23			
	24	Add lines 22 and 23. This is	your total tax			V	24			
Payments	25	Federal income tax withheld	from:							
-	а	Form(s) W-2				25a				
	b	Form(s) 1099				25b				
	С	Other forms (see instructions	s)			25c				
	d	Add lines 25a through 25c				/	25d			
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26			
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27				
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28				
	29	American opportunity credit	from Form 8863	3, line 8		29				
	30	Reserved for future use .	<u></u>			30				
	31	Amount from Schedule 3, lin	e 15			31				
	32	Add lines 27, 28, 29, and 31.	32							
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33			
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34			
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, check	k here	. 35a			
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings			
See instructions.	d	Account number								
	36	Amount of line 34 you want a								
Amount	37	Subtract line 33 from line 24.								
You Owe		For details on how to pay, go					37			
	38	Estimated tax penalty (see in	structions) .			38				
Third Party		you want to allow another						Пы		
Designee							mplete below.			
	nar	signee's ne		Phone no.			nal identification er (PIN)			
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the bes	t of my knowledge and		
Here	bel	ief, they are true, correct, and comp	plete. Declaration of	of preparer (other	than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.		
11010	You	ur signature		Date	Your occupation			ent you an Identity		
							(see inst.)	PIN, enter it here		
Joint return? See instructions.	Sne	ouse's signature. If a joint return, b	Date	Spouse's occupation	nn		ent your spouse an			
Keep a copy for	Opi	ouse's signature. If a joint return, a	our mast sign.	Date	opouse s occupation	<i>7</i> 11		tection PIN, enter it here		
your records.							(see inst.)			
	Pho	one no.		Email address						
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:		
Preparer								Self-employed		
Use Only	Firr	Firm's name Pho								
—————	Firm's address Firm's EIN									
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)		

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

OMB No. 1545-0074 Attachment Sequence No. **07**

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16. Name(s) shown on Form 1040 or 1040-SR Your social security number

LESTER L & GI	LAD	YS W SCRUGGS			1	23-22-4567	
Medical and Dental Expenses	1 2 3 4	Caution: Do not include expenses reimbursed or paid by others. Medical and dental expenses (see instructions) Enter amount from Form 1040 or 1040-SR, line 11 Multiply line 2 by 7.5% (0.075) Subtract line 3 from line 1. If line 3 is more than line 1, enter -0	3	R	4	3	
Taxes You Paid	k 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	State and local taxes. State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, check this box	5b 5c 2 5d 3,2	350 350 250 200	7	3	3,200
Interest You Paid Caution: Your mortgage interest deduction may be limited. See instructions.	6 k	Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see instructions and check this box	8b 8c 8d 8e 4,2	250	10		1,250
Gifts to Charity Caution: If you made a gift and got a benefit for it, see instructions.	11 12 13	Gifts by cash or check. If you made any gift of \$250 or more, see instructions	11 16,9 12 13	000	14		6,900
Casualty and Theft Losses	15	Casualty and theft loss(es) from a federally declared disaster (othe disaster losses). Attach Form 4684 and enter the amount from line 1 instructions	r than net qualifie 8 of that form. Se	d e	15		,,,,,,,,
Other Itemized Deductions	16	Other—from list in instructions. List type and amount:			16		
Total Itemized Deductions		Add the amounts in the far right column for lines 4 through 16. Also, 6 Form 1040 or 1040-SR, line 12	standard deduction		17	24	1,350



D-400 Individual Income Tax Return

2 3 and ending (MM-DD-YY)

2 0 1 0 0 0 my	
DOR Use Only	

IMPORTANT: Do not send a photocopy of this form.

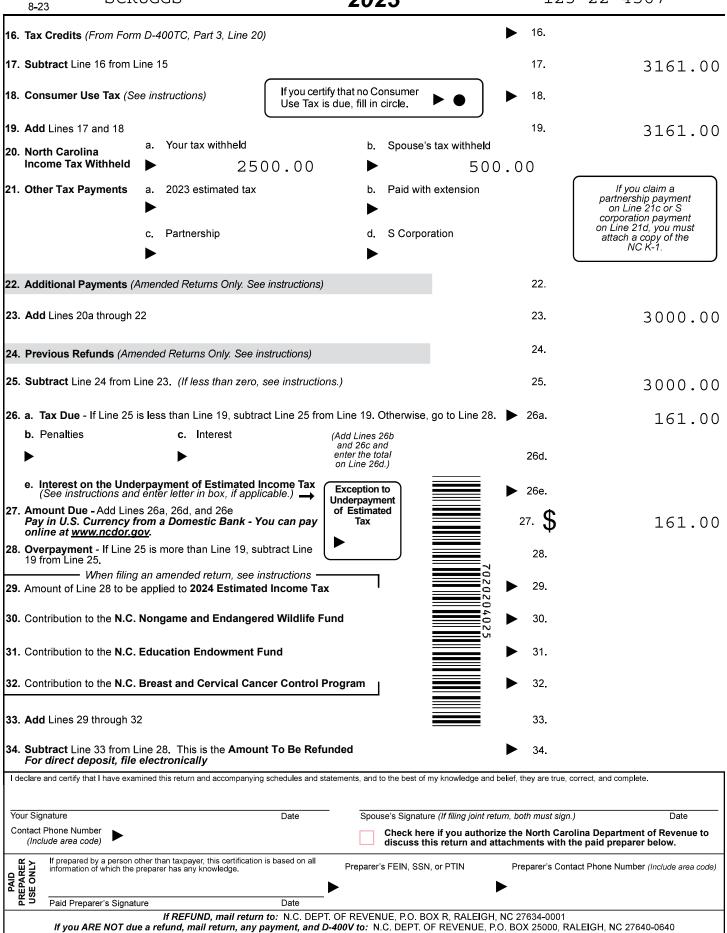
0	AMENDED RETURN Fill in circle (See instructions)

Your Social Security Numbe			Spouse's	Social Security Numb	er	
•	You m	nust enter yo ecurity numb	ur	234-33		
Your First Name (USE C	APITAL LETTERS FOR YOUR NAME AND ADDRESS)	M.I.	Your Last Name			
LESTER		$_{ m L}$	SCRUGGS			
If a Joint Return, Spous	e's First Name	M.I.	Spouse's Last Name			
GLADYS		W	SCRUGGS			
Mailing Address					Apai	rtment Number
1313 NO'	Γ REAL LANE					
City		State	e Zip Code	Country (If not	J.S.) Cou	nty (Enter first five letter
RALEIGH		\mathbf{N}	C 27615		W	AKE
all of your overpaym To designate your ov	lowment Fund: You may contribute to the ent to the Fund. To make a contribution, en erpayment to the Fund, enter the amount of ill in circle if you, or if married filing jointly, you	close Form your design	NC-EDU and your pay ation on Page 2, Line 3	ment of \$. (<i>See instructio</i>	ns for information	n about the F
ceased Taxpayer II	nformation		Enter date of death	of deceased tax	payer or deceas	sed spouse.
Fill in circle if return is	filed and signed by Executor, t-Appointed Personal Representative.	Taxpayer (MM-DD-YY)		Spouse (MM-DD-Y	Y)	
sidency Status	Were you a resident of N.C. for the entire Was your spouse a resident for the entire	•			If No , complete ar Form D-400 Sche	
eran Information	Are you a veteran? Yes O	No	ls your spouse a v	eteran?	Yes No	
deral Extension	Were you granted an automatic extens	sion to file y	our 2023 federal incom	e tax return, e.g	., Form 1040?	○ Yes
4. O Head of Ho	ng Separately Interview and Social Security Number) will name and Social Security Number) ssn widow(er) (Year spouse died:)	Ente	r Who l e U.S. Do	llars Only	
6. Federal Adjuste	d Gross Income		6 .	1212	276.00	
	deral Adjusted Gross Income 00 Schedule S, Part A, Line 16)		> 7.	5(00.00	
8. Add Lines 6 and	7		8.	1262	276.00	
9. Deductions Fro (From Form D-40	m Federal Adjusted Gross Income 00 Schedule S, Part B, Line 41)		> 9.	60	00.00	
children for whoi	n (On Line 10a, enter the number of quent of the number of quent of the child tax created amount of the child deduction. See instru	edit. On	▶ 10a. 1 ▶	10b. [500.00	
_	ard Deduction OR N.C. Itemized De e only. See Form D-400 Schedule A.)	eductions	▶ 11.	255	500.00	
12. a. Add Lines 9, 10b, and 11.	32000.00	12b. Subtra Line 1 from I	2a	942	276.00	
	ents and Nonresidents Taxable Percent 00 Schedule PN, Line 24. Enter amount a		1 3.	(0.7058	
	nts enter the amount from Line 12b. ents and nonresidents multiply amount or	n Line 12b I	oy ► 14.	665	540.00	
15. North Carolina		zero.	1 5.	31	161.00	

SCRUGGS

2023

123-22-4567



VCDOR Web-Fill 8-23

D-400 Schedule S 2023 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Your Social Security Number

SCRUGGS

Do not send a photocopy of this form.

123-22-4567

Part A. Additions to Federal Adjusted Gross Income (Only add items tha	t are not included in federal ad	justed gross income)
Interest Income From Obligations of States Other Than N.C.	> 1.	
2. Deferred Gains Reinvested Into an Opportunity Fund	> 2.	
3. Bonus Depreciation	▶ 3.	
4. IRC Section 179 Expense	▶ 4.	
5. S-Corporation Shareholder Built-in Gains Tax	> 5.	
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	▶ 6.	
7. Federal Net Operating Loss Deduction	> 7.	
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.	
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	> 9.	5000.00
10. Discharge of Qualified Principal Residence Indebtedness	> 10.	
11. Qualified Education Loan Payments Paid by Employer	▶ 11.	
12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	1 2.	
13. Discharge of Certain Student Loan Debt	▶ 13.	
14. Taxed Pass-Through Entity Loss	▶ 14.	
15. Reserved for Future Use	▶ 15.	
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7)	16.	5000.00

SCRUGGS

Tax Year **2023**

123-22-4567

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Part B. Deductions From Fede	eral Adjusted Gross Inco	me (Only deduct items that	are included in fed	eral adjusted gross income)
17. State or Local Income Tax Refund			1 7.	
18. Interest Income From Obligations of the	United States or United States' Po	ssessions	▶ 18.	
19. Taxable Portion of Social Security and R	ailroad Retirement Benefits		▶ 19.	
20. Retirement Benefits Received by Vested Government Retirees, i.e. Bailey Settlem		cal Government, or Federal	> 20.	6000.00
21. Certain Retirement Benefits Received by Not Deducted on Line 20	y a Retired Member of the United	States Uniformed Services	▶ 21.	
22. Bonus Asset Basis 23. Bonus Depreciation			2 2.	
▶ 23a. 2018	➤ 23b. 2019	➤ 23c. 2020		
▶ 23d. 2021	➤ 23e. 2022		Total Add Lines	
24. IRC Section 179 Expense		•	23a -23e)	
▶ 24a. 2018	➤ 24b. 2019	➤ 24c. 2020		
▶ 24d. 2021	➤ 24e. 2022		Total Add Lines 24a -24e)	
25. Recognized IRC Section 1400Z-2 Gain			> 25.	
26. Gain From the Disposition of Exempt N.C Before July 1, 1995	C. Obligations Issued		> 26.	
27. Exempt Income Earned or Received by a Recognized Indian Tribe	Member of a Federally		> 27.	
28. Amount by Which State Basis Exceeds F Disposed of in 2023	ederal Basis for Property		▶ 28.	
29. Ordinary and Necessary Business Exper to Claiming a Federal Tax Credit in Lieu of		702	> 29.	
30. Personal Education Student Account Dep	posits	0804	3 0.	
31. Certain State Emergency Response and Fund Payments	Disaster Relief Reserve	025	> 31.	
32. Certain Economic Incentive Payments			3 2.	
33. Certain N.C. Grant Payments			3 3.	
34. Certain Net Operating Loss Carrybacks added to AGI in tax years 2013 through 2			▶ 34.	
35. Excess Net Operating Loss Carryforward	(Limited to 20% of amount added	to AGI in 2019 and 2020)	> 35.	
36. Excess Business Loss (Limited to 20% o	f amount added to AGI in 2018, 20	019, and 2020)	▶ 36.	
37. Business Interest Limitation (Limited to 2	0% of amount added to AGI in 201	19 and 2020)	▶ 37.	
38. Taxed Pass-Through Entity Income			▶ 38.	
39. N.C. Net Operating Loss			> 39.	
40. Reserved for Future Use			> 40.	
41. Total Deductions - Add Lines 17 through Form D-400, Line 9)	22, 23f, 24f, and 25 through 40 (E	inter the total here and on	41.	6000.00



D-400 Schedule A 2023 N.C. Itemized Deductions

DOR			
Use Only			
Only			
Offig			

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

SCRUGGS

Do not send a photocopy of this form.

123-22-4567

N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, do not complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

If your filing status is:

6. Charitable Contributions (See instructions)

Your N.C. standard deduction is:

O

•	Single	\$ 12,750
•	Head of household	\$ 19,125
•	Married filing jointly	\$ 25,500
•	Qualifying widow(er)/Surviving Spouse	\$ 25,500
•	Married filing separately:	

If your spouse <u>does not</u> claim itemized deductions 12.750 If your spouse claims itemized deductions 0

If you are not eligible for a standard deduction on your federal tax return

4250	0.0

16900.00

1. Home Mortgage Interest (See instructions)	1.	4250.00
2. Real Estate Property Taxes	> 2.	450.00
 Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2) 	3.	4700.00
4. Home Mortgage Interest and Real Estate Property Taxes Limitation	4.	20000
5. Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)	> 5.	4700.00

7. a. Medical and Dental Expenses Before Limitation (See instructions) 7a

b. Enter the amount from Form D-400, Line 6. 7b.

c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. 7c.

d. Medical and Dental Expenses After Limitation 7d. (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)

8. Repayment of Claim of Right Income

9. Reserved for Future Use 9

10. Total N.C. Itemized Deductions 21600.00 10. (Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)



D-400 Schedule PN2023 Part-Year Resident and Nonresident Schedule

Use Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

16. Total Income (Add Lines 1 through 15)

Your Social Security Number

SCRUGGS

Do not send a photocopy of this form.

123-22-4567

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Spouse is: (Fill in applicable circle)

 Full-Year Resident Nonresident Part-Year Resident Full-Year Resident Nonresident Part-Year Resident Date N.C. residency ended Date N.C. residency began Date N.C. residency ended Date N.C. residency began 07-01-23 12-31-23 07-01-23 12-31-23 (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) (MM-DD-YY) If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400. Part B. Allocation of Income for Part-Year Residents and Nonresidents **COLUMN B COLUMN A Total Income** Amount of Column A **Total Income** Attributable to N.C. from all Sources 1. Wages, Salaries, Tips, Etc. 1. 92000.00 67000.00 2. Taxable Interest 776.00 388.00 3. Taxable Dividends Taxable Refunds, Credits, or Offsets of State and Local Income Taxes 5. Alimony Received 5 6. Business Income or (Loss) 2500.00 7. Capital Gain or (Loss) 7. 2500.00 8. Other Gains or (Losses) Taxable Amount of IRA Distributions 20000.00 10000.00 10. Taxable Amount of Pensions 6000.00 10. 3000.00 and Annuities 11. Rental Real Estate, Royalties, Partnerships, 11 S-Corps, Estates, Trusts, Etc. 12. Farm Income or (Loss) 12. 13. Unemployment Compensation 13. 14. Taxable Portion of Social Security 14. and Railroad Retirement Benefits 15. Other Income 15.

16.

121276.00

82888.00

Your Social Security Number

SCRUGGS

Tax Year **2023**

123-22-4567

Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments		COLUMN A		COLUMN B
•		Amount from Form D-400 Schedule S		ount of Column A tributable to N.C.
17. Additions:	L			
Interest Income From Obligations of States Other Than N.C.	17a.			
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.			
c. Bonus Depreciation	17c.			
d. IRC Section 179 Expense	17d.			
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.	5000.00		5000.00
18. Total Additions (Add Lines 17a through 17e)	18.	5000.00		5000.00
19. Deductions:				
a. State or Local Income Tax Refund	19a.			
b. Interest Income From Obligations of the United States or United States' Possessions	19b.			
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.			
d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	19d.	6000.00		3000.00
e. Bonus Asset Basis	19e.			
f. Bonus Depreciation	19f.			
g. IRC Section 179 Expense	19g.			
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.			
20. Total Deductions (Add Lines 19a through 19h)	20.	6000.00		3000.00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	21.	120276.00		84888.00
Part C. Part-Year Residents and Nonresidents Ta	xable l	Percentage		
22. Enter the Amount From Column B, Line 21		▶ 22.		84888.00
23. Enter the Amount From Column A, Line 21		▶ 23.		120276.00
24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23) Enter the result as a decimal amount here and on Form D-400, Line	13.		24.	0.7058



D-400 Schedule PN-1 2023 Other Additions and Other Deductions

DOR Use Only	,
--------------------	---

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

SCRUGGS

Important: Refer to the Instructions before completing this worksheet. Your Social Security Number

123-22-4567

Part A Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S Part A

Part A. Other Additions to Federal Adjusted Gross Income That	Relate to	Gross income (From 20	123 Form D-400 Scriedule S, Part F
	Ar D	mount from Form 0-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S Corporation Shareholder Built-in Gains Tax	1.		
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	2.		
3. Federal Net Operating Loss Deduction	3.		
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.		
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	5000.00	5000.00
6. Discharge of Qualified Principal Residence Indebtedness	6.		
7. Qualified Education Loan Payments Paid by Employer	7.		
Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	8.		
9. Discharge of Certain Student Loan Debt	9.		
10. Taxed Pass-Through Entity Loss	10.		
11. Reserved for Future Use	11.		
 Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e. 	12.	5000.00	5000.00

SCRUGGS

2023

Your Social Security Number

123-22-4567

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S, Part B)

COLUMN A

COLUMN B Amount of Column A

			D-400 Schedule S	Attributable to N.C.	
13.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.			
14.	Recognized IRC Section 1400Z-2 Gain	14.			
15.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.			
16.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.			
17.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	17.			
18.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.			
19.	Personal Education Student Account Deposits	19.			
20.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.			
21.	Certain Economic Incentive Payments	21.			
22.	Certain N.C. Grant Payments	22.			
23.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.			
24.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.			
25.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.			
26.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.			
27.	Taxed Pass-Through Entity Income	27.			
28.	N.C. Net Operating Loss	28.			
29.	Reserved for Future Use	29.			
30.	Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.			

Child Deduction Worksheet		
1. Filing status (From D-400, Lines 1 through 5)	1.	MFJ
Federal adjusted gross income (From D-400, Line 6)		\$121,276
Number of qualifying children for whom a federal tax credit was claimed		1
Enter the amount from Line 3 above on Form D-400, Line 10a.		
4. Deduction amount per qualifying child from the "Child Deduction Table"	4.	\$500
5. Child deduction (Multiply Line 3 by Line 4)		\$500
Enter the amount from Line 5 above on Form D-400, Line 10b.		

	Child Deduction Table	
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
	Up to \$40,000	\$3,000
	Over \$40,000 - Up to \$60,000	\$2,500
Married Filing Jointh / Ovelifting	Over \$60,000 - Up to \$80,000	\$2,000
Married Filing Jointly/Qualifying	Over \$80,000 - Up to \$100,000	\$1,500
Widow(er)/Surviving Spouse	Over \$100,000 - Up to \$120,000	\$1,000
	Over \$120,000 - Up to \$140,000	\$500
	Over \$140,000	\$0
	Up to \$30,000	\$3,000
	Over \$30,000 - Up to \$45,000	\$2,500
lland of	Over \$45,000 - Up to \$60,000	\$2,000
Head of Household	Over \$60,000 - Up to \$75,000	\$1,500
Household	Over \$75,000 - Up to \$90,000	\$1,000
	Over \$90,000 - Up to \$105,000	\$500
	Over \$105,000	\$0
	Up to \$20,000	\$3,000
	Over \$20,000 - Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$40,000	\$2,000
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500
•	Over \$50,000 - Up to \$60,000	\$1,000
	Over \$60,000 - Up to \$70,000	\$500
	Over \$70,000	\$0

Test Question #5

Facts:

John R. (SSN 101-55-0001) and Jane S. (SSN 202-66-0002) Smith were full year residents of North Carolina for tax year 2023. They have two children, Tim (SSN 111-11-1111) age 3 and Mike (SSN 222-22-2222) age 8. They live at 201 Somewhere Drive, Raleigh, North Carolina 02020. This is in Wake County.

In 2023, John's employer, Cisco Systems, temporarily assigned him to work out of state. He received wages of \$10,000.00 for Virginia source income and had \$0.00 state income tax withheld. He paid \$340.00 to the State of Virginia on the income he earned there. He received wages of \$15,000.00 for Maryland source income and had \$500.00 Maryland state income tax withheld. A Maryland state income tax return was filed and a refund of \$50.00 was received from the State of Maryland. John received total wages from Cisco Systems in the amount of \$105,000. He had \$5,250.00 withheld in North Carolina state income tax.

Jane is a sales associate for a Belk department store and received \$20,000.00 in wages during 2023. She had \$1,400.00 withheld in North Carolina state income tax.

In addition, they received \$300.00 in interest income from Truist Bank and \$150.00 from Virginia municipal bond interest.

Mr. and Mrs. Smith claimed federal itemized deductions of \$37,077 on their 2023 federal return. Please complete Mr. and Mrs. Smith's 2023 North Carolina individual income tax return.

E 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only-Do not write or staple in this space.

For the year Jan.	1-Dec	. 31, 2023, or other tax year beginning				, 2	023	, endir	ng			, 20	;	See se	parate	instru	uctions.
Your first name	and mi	ddle initial	Last na	me									٠,	Your so	cial se	curity	number
JOHN R			SMITH											1 0	1 5	5 0	0 0 1
If joint return, spouse's first name and middle initial Last name								:	Spouse	's socia	l secu	rity numbe					
JANE S			SMITH	l										2 0	2 6	6 0	0 0 2
Home address (numbe	r and street). If you have a P.O. box, see	instructi	ons.								Apt. no.	1	Preside	ntial El	ection	Campaig
201 SOMEWH	ERE [DRIVE													here if y		
City, town, or po	ost offic	ce. If you have a foreign address, also co	mplete s	paces	s be	elow.			Sta	te	ZIP o	code					y, want \$3 hecking a
RALEIGH										NC		02020			low will		
Foreign country	name			Foreig	yn p	provinc	e/s	tate/co	ount	ty	Forei	gn postal	code	our ta	x or refu		
		0)						4				1.1 (1.10)		-	Y(ou ——	Spous
Filing Status		Single Married filing identity (aven if only or	na bad i		/					☐ Head of ho	ouser	nola (HO	H)	<u> </u>			
Check only		Married filing congretaly (MES)	ne nad i	ncon	ne)					Qualifying	ou un d	ving one	(C	100			
one box.	lf v	Married filing separately (MFS) ou checked the MFS box, enter the	nama	of VOI	ור כ	SDOUG	ر م	fvou	oho	, ,			`	<i>'</i>	ild'e ne	omo if	tho
		alifying person is a child but not you				spous	С. 1	i you	CHE	cked the HOH	1 O1 G	OO DOX,	Cittei	uie cii	iiu 5 iia	une n	uie
Digital Assets		ny time during 2023, did you: (a) reco ange, or otherwise dispose of a dig				- 1			,		,		,, (, ,		00	√ No
		eone can claim: You as a de	$\overline{}$	_	_			_		a dependent	1)! (3	ee msut	ICTIONS	., .		63	V NO
Standard Deduction		Spouse itemizes on a separate retur															
		· · · · · · · · · · · · · · · · · · ·					010	_									
		Were born before January 2, 1	959 _	_ Ar	e b	olind		Spot	ıse		,		•			ls blin	
Dependents					(2)	Social num				(3) Relationshi to you	ip (tne box tax cre		1	`	nstructions) r dependent
If more		rst name Last name SMITH		1 1	1 1	1 1 1		1 1	1	,	-	Offind	₩ OIG	uit	Orcult it		1 dependent 1
than four dependents,		E SMITH				2 2 2	-			SON	-		▼			늗]
see instructions	IVIIIX	L SWITTI								3014						늗]
and check here \square	_												\exists			一片]
Income	1a	Total amount from Form(s) W-2, b	ox 1 (se	e ins	tru	ctions	: S)					<u> </u>		1a	1		125,000
	b	Household employee wages not re												1b	,		
Attach Form(s) W-2 here. Also	С	Tip income not reported on line 1a	(see in	struc	tior	ns)								10	;		
attach Forms	d	Medicaid waiver payments not rep	orted o	n For	m(s) W-	2 (s	ee ins	stru	ictions)				10	i		
W-2G and 1099-R if tax	е	Taxable dependent care benefits f	rom For	m 24	141	, line	26							16	,		
was withheld.	f	Employer-provided adoption bene	fits fron	n For	m 8	8839,	line	e 29						1f	·		
If you did not	g	Wages from Form 8919, line 6 .												10	,		
get a Form W-2, see	h	Other earned income (see instruct	ions)								η.			1h	1		
instructions.	i	Nontaxable combat pay election (s	see instr	ructio	ons) .				<u>1i</u>				_			
	Z	Add lines 1a through 1h						, .						1z			125,000
Attach Sch. B if required.	2a	•	2a			1	50	- ~		axable interest				2b			300
ii required.	3a_		3a					1		ordinary divider				3b			
Standard	4a		4a					1		axable amount				4b			
Deduction for—	5a	_	5a					1		axable amount				5b			
Single or Married filing	6a	Social security benefits Lif you elect to use the lump-sum e	6a	a+b		ahaa	d. h	_		axable amount	٠			6b	_		
separately, \$13,850	С 7	Capital gain or (loss). Attach Sche						•		,			. 1	7			
Married filing	8	Additional income from Schedule		•				•						8			
jointly or Qualifying	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7,												9			125,300
surviving spouse, \$27,700	10	Adjustments to income from Sche			•									10			.,
Head of household,	11	Subtract line 10 from line 9. This is				gros	s ir	ncom	e					11			125,300
\$20,800	12	Standard deduction or itemized	•	-		_								12			37,077
If you checked any box under	13	Qualified business income deduct								5-A				13			
Standard Deduction,	14	Add lines 12 and 13												14	ı.		37,077
see instructions.	15	Subtract line 14 from line 11. If zer	o or les	s, en	ter	-0 T	his	is yo	ur t	axable incom	е.			15	;		88,223
																	4040

Form 1040 (2023)							Page 2
Tax and	16	Tax (see instructions). Check	if any from Form	(s): 1 881	4 2 🗌 4972	3 🗌	16	
Credits	17	Amount from Schedule 2, lin	e3				17	
	18	Add lines 16 and 17					18	
	19	Child tax credit or credit for o	other dependent	ts from Sched	ule 8812		19	
	20	Amount from Schedule 3, lin	e8				20	
	21	Add lines 19 and 20					21	
	22	Subtract line 21 from line 18	. If zero or less,	enter -0			22	
	23	Other taxes, including self-en	mployment tax,	from Schedule	e 2, line 21		23	
	24	Add lines 22 and 23. This is	your total tax			V	24	
Payments	25	Federal income tax withheld	from:					
-	а	Form(s) W-2				25a		
	b	Form(s) 1099				25b		
	С	Other forms (see instructions	s)			25c		
	d	Add lines 25a through 25c				/	25d	
If you have a	26	2023 estimated tax payment	s and amount a	pplied from 20	22 return		26	
qualifying child, attach Sch. EIC.	27	Earned income credit (EIC)		.,		27		
attach Sch. Elc.	28	Additional child tax credit from	n Schedule 8812			28		
	29	American opportunity credit	from Form 8863	3, line 8		29		
	30	Reserved for future use .	<u></u>			30		
	31	Amount from Schedule 3, lin	e 15			31		
	32	Add lines 27, 28, 29, and 31.	These are your	total other pa	ayments and refu	ndable credits	32	
	33	Add lines 25d, 26, and 32. To	nese are your to	tal payments			33	
Refund	34	If line 33 is more than line 24	, subtract line 2	4 from line 33.	This is the amoun	t you overpaid	34	
	35a	Amount of line 34 you want	efunded to you	ı. If Form 8888	is attached, chec	k here	. 🗌 35a	
Direct deposit? See instructions.	b	Routing number			c Type:	Checking S	Savings	
See instructions.	d	Account number						
	36	Amount of line 34 you want a	applied to your	2024 estimate	ed tax	36		
Amount	37	Subtract line 33 from line 24.						
You Owe		For details on how to pay, go					37	
	38	Estimated tax penalty (see in	structions) .			38		
Third Party		you want to allow another						
Designee							mplete below.	
	nar	signee's ne		Phone no.			nal identification er (PIN)	
Sign	Un	der penalties of perjury, I declare th	at I have examined	d this return and	accompanying sched	ules and statements	s, and to the best	of my knowledge and
Here	bel	ef, they are true, correct, and comp	plete. Declaration of	of preparer (other	r than taxpayer) is bas	sed on all information	n of which prepa	rer has any knowledge.
11010	You	ur signature		Date	Your occupation			ent you an Identity
							(see inst.)	PIN, enter it here
Joint return? See instructions.	Spouse's signature. If a joint return, both must sign.		oth must sign	Date	Spouse's occupation	nn		ent your spouse an
Keep a copy for	Spouse's signature. If a joint return, both must sign.		our must sign.	Date	ороазе з оссаране	<i>7</i> 11		tection PIN, enter it here
your records.							(see inst.)	
	Pho	one no.		Email address				
Paid	Pre	parer's name	Preparer's signat	ure		Date	PTIN	Check if:
Preparer								Self-employed
Use Only	Firr	n's name					Phone no.	
—————	Firr	n's address					Firm's EIN	
Go to www.irs.go	v/Forn	11040 for instructions and the lates	st information.					Form 1040 (2023)

SCHEDULE A (Form 1040)

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040 or 1040-SR

Itemized Deductions

Attach to Form 1040 or 1040-SR.

Go to www.irs.gov/ScheduleA for instructions and the latest information.

OMB No. 1545-0074

2023
Attachment
Sequence No. 07

Your social security number

nternal Revenue Service Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 16.

JOHN R & JANE S SMITH 101-55-0001 Caution: Do not include expenses reimbursed or paid by others. Medical and 1 Medical and dental expenses (see instructions) . . 1 **Dental** 2 Enter amount from Form 1040 or 1040-SR, line 11 | 2 | **Expenses 3** Multiply line 2 by 7.5% (0.075) 3 9.398 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-8,102 **Taxes You** 5 State and local taxes. Paid a State and local income taxes or general sales taxes. You may include either income taxes or general sales taxes on line 5a, but not both. If you elect to include general sales taxes instead of income taxes, 5a 6.650 **b** State and local real estate taxes (see instructions) 5_b 1,650 **c** State and local personal property taxes 5c 450 5d 8,750 e Enter the smaller of line 5d or \$10,000 (\$5,000 if married filing 5e 8,750 6 Other taxes. List type and amount: 6 7 8,750 Interest 8 Home mortgage interest and points. If you didn't use all of your home mortgage loan(s) to buy, build, or improve your home, see You Paid Caution: Your mortgage interest a Home mortgage interest and points reported to you on Form 1098. deduction may be limited. See 8a 14,500 instructions. b Home mortgage interest not reported to you on Form 1098. See instructions if limited. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address 8b c Points not reported to you on Form 1098. See instructions for special 8с 8d 8e 14,500 9 Investment interest. Attach Form 4952 if required. See instructions 9 10 14,500 Gifts to 11 Gifts by cash or check. If you made any gift of \$250 or more, see Charity 11 5.725 Caution: If you 12 Other than by cash or check. If you made any gift of \$250 or more, made a gift and see instructions. You **must** attach Form 8283 if over \$500 . . . 12 got a benefit for it. see instructions. 13 5,725 Casualty and theft loss(es) from a federally declared disaster (other than net qualified Casualty and 15 **Theft Losses** disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See 15 16 Other—from list in instructions. List type and amount: Other Itemized **Deductions** 16 Total 17 Add the amounts in the far right column for lines 4 through 16. Also, enter this amount on 17 37,077 Itemized Deductions 18 If you elect to itemize deductions even though they are less than your standard deduction,

Here

the decimal amount on Line 13. 15. North Carolina Income Tax

Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero.



AMENDED RETURN	_
DOR Use Only	
	_

<u>'</u>	Web-Fill 8-23	Individual Income Tax I			2023		NDED RETURN circle (See instructions)
	For calendar year 20	23, or fiscal year beginning (MM-DD)		- 2 3 and	ending (мм	-DD-YY)	
	Your Social Security Number $101-55$	-0001 ← (social s	<u>must</u> enter yo security num	our	s Social Security	Number - 66 - 00	02
;	Your First Name (USE CAF	PITAL LETTERS FOR YOUR NAME AND ADDRESS)	M.I.	Your Last Name			
5	JOHN		R	SMITH			
	If a Joint Return, Spouse's	First Name	M.I.	Spouse's Last Name			
	JANE		S	SMITH			
_	Mailing Address						Apartment Number
	201 SOME	WHERE DRIVE					
	City		Sta	te Zip Code	Country ((If not U.S.)	County (Enter first five letters)
	RALEIGH		N	IC 02020)		WAKE
BC	all of your overpaymen	wment Fund: You may contribute to the to the Fund. To make a contribution, e payment to the Fund, enter the amount o	nclose Forn	n NC-EDU and your pa	ayment of \$ _		
Out	t of Country O Fill i	n circle if you, or if married filing jointly, yo	our spouse w	ere out of the country of	on April 15, 20	24, and a U.S.	citizen or resident.
Dec	ceased Taxpayer Info	ormation		Enter date of dea	ith of decease	ed taxpayer or	deceased spouse.
0	Fill in circle if return is fil Administrator, or Court-	led and signed by Executor, Appointed Personal Representative.	Taxpayer (MM-DD-YY)			ouse <i>M-DD-YY)</i>	
Res	sidency Status	Were you a resident of N.C. for the enti- Was your spouse a resident for the en	•		No No		nplete and attach 00 Schedule PN.
Vet	eran Information	Are you a veteran?	No	Is your spouse a	veteran?	O Yes	No
Fed	leral Extension	Were you granted an automatic exter	nsion to file	your 2023 federal inco	me tax returr	n, e.g., Form 1	040?
us	1. O Single						

Res Vete Fed Filing Status (Fill in one circle only) 2. Married Filing Jointly 3. Married Filing Separately

(Enter your spouse's full name and Social Security Number) SSN 4. O Head of Household Enter Whole U.S. Dollars Only 5. Qualifying Widow(er) (Year spouse died: 6. Federal Adjusted Gross Income 125300.00 7. Additions to Federal Adjusted Gross Income 150.00 (From Form D-400 Schedule S, Part A, Line 16) 8. Add Lines 6 and 7 8. 125450.00 9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41) 10. Child Deduction (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On ▶ 10b. 1000.00 Line 10b, enter the amount of the child deduction. See instructions.) 11. N.C. Standard Deduction OR N.C. Itemized Deductions 11. 29977.00 (Fill in one circle only. See Form D-400 Schedule A.) 12b. Subtract 12. a. Add Lines 9, 30977.00 94473.00 Line 12a 10b, and 11. from Line 8 13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.) 14. North Carolina Taxable Income Full-year residents enter the amount from Line 12b. 94473.00 Part-year residents and nonresidents multiply amount on Line 12b by

15.



4487.00

Your Social Security Number

Tax Year **2023**

D-400 Web-Fill SN 8-23	/ITH	2023	}	101-	55-0001
16. Tax Credits (From F	Form D-400TC, Part 3, Li	ine 20)) 16.	790.00
17. Subtract Line 16 fro	m Line 15			17.	3697.00
18. Consumer Use Tax	(See instructions)	If you certify that no Cons Use Tax is due, fill in circ		> 18.	
19. Add Lines 17 and 18	3 a. Your tax withhe	eld b. S	pouse's tax withheld	19. I	
20. North Carolina Income Tax Withhe	ld 🕨	5250.00 ▶	•	0.00	
21. Other Tax Payment	a. 2023 estimated	d tax b. P	aid with extension		If you claim a partnership payment on Line 21c or S corporation payment
	c. Partnership	d. S ▶	Corporation		on Line 21d, you must attach a copy of the NC K-1.
22. Additional Payment	s (Amended Returns On	ly. See instructions)		22.	
23. Add Lines 20a throu	gh 22			23.	6650.00
24. Previous Refunds (Amended Returns Only.	See instructions)		24.	
25. Subtract Line 24 fro	m Line 23. (If less than	zero, see instructions.)		25.	6650.00
26. a. Tax Due - If Line	25 is less than Line 19, s	subtract Line 25 from Line 19. Oth	erwise, go to Line 28	8. > 26a.	
b. Penalties ▶	c. Interest	(Add Lines 26b and 26c and enter the total on Line 26d.)		26d.	
e. Interest on the U (See instructions	Inderpayment of Estima and enter letter in box, it	ated Income Tax f applicable.) Exception to Underpayment		▶ 26e.	
27. Amount Due - Add I Pay in U.S. Currend online at <u>www.ncdd</u>	cy from a Domestic Bar	of Estimated		27. \$	
28. Overpayment - If Lin 19 from Line 25.				28.	2953.00
29. Amount of Line 28 to	iling an amended return, be be applied to 2024 Esti				
30. Contribution to the N	I.C. Nongame and Enda	angered Wildlife Fund		> 30.	
31. Contribution to the N	I.C. Education Endowm	nent Fund		▶ 31.	
32. Contribution to the N	I.C. Breast and Cervica	I Cancer Control Program		> 32.	
33. Add Lines 29 throug	h 32			33.	
34. Subtract Line 33 fro For direct deposit,		mount To Be Refunded		▶ 34.	2953.00
I declare and certify that I have	examined this return and accom	panying schedules and statements, and to th	e best of my knowledge an	d belief, they are true, correc	t, and complete.
Your Signature Contact Phone Number		·	Signature (If filing joint r		Date
(Include area code)	•	dis		rize the North Carolina attachments with the p	Department of Revenue to aid preparer below.
	son other than taxpayer, this cert the preparer has any knowledge		EIN, SSN, or PTIN	Preparer's Contact F	Phone Number (Include area code)
Paid Preparer's Sig	•	Date return to: N.C. DEPT. OF REVENUE	. P.O. BOX R. RAI FIG	H. NC 27634-0001	
If you ARE NOT		, any payment, and D-400V to: N.C.			GH, NC 27640-0640

Web-Fill 8-23

D-400 Schedule S 2023 N.C. Adjustments for Individuals

DOR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name	(First	10	Characters)
-----------	--------	----	-------------

Your Social Security Number

SMITH

Do not send a photocopy of this form.

101-55-0001

Part A. Additions to Federal Adjusted Gross Income (Only add i	items that are not included in federal adjusted gross income)
Interest Income From Obligations of States Other Than N.C.	▶ 1. 150.00
2. Deferred Gains Reinvested Into an Opportunity Fund	> 2.
3. Bonus Depreciation	> 3.
4. IRC Section 179 Expense	▶ 4.
5. S-Corporation Shareholder Built-in Gains Tax	> 5.
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	▶ 6.
7. Federal Net Operating Loss Deduction	> 7.
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	▶ 8.
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	▶ 9.
10. Discharge of Qualified Principal Residence Indebtedness	□ 10. □ 10.
11. Qualified Education Loan Payments Paid by Employer	025 ► 11.
12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	▶ 12.
13. Discharge of Certain Student Loan Debt	▶ 13.
14. Taxed Pass-Through Entity Loss	▶ 14.
15. Reserved for Future Use	▶ 15.
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7)	16. 150.00

SMITH

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Part B. Deductions From Fed	erai Adjusted Gross inco	me (Only deduct items that are included in federal adjusted gross income)			
17. State or Local Income Tax Refund		▶ 17.			
18. Interest Income From Obligations of the	18. Interest Income From Obligations of the United States or United States' Possessions ▶ 18.				
19. Taxable Portion of Social Security and F	Railroad Retirement Benefits	▶ 19.			
20. Retirement Benefits Received by Veste Government Retirees, i.e. <i>Bailey Settler</i>		al Government, or Federal \triangleright 20.			
21. Certain Retirement Benefits Received by Not Deducted on Line 20	by a Retired Member of the United	States Uniformed Services ▶ 21.			
22. Bonus Asset Basis 23. Bonus Depreciation		▶ 22.			
➤ 23a. 2018	➤ 23b. 2019	➤ 23c. 2020			
▶ 23d. 2021	➤ 23e. 2022	Total 23f. (Add Lines			
04 IDO 0 ti 470 Francisco		23a -23e)			
24. IRC Section 179 Expense 24a. 2018	► 24b. 2019	▶ 24c. 2020			
_	▶ 24e.	Total			
➤ 24d. 2021	2022	24f . (Add Lines 24a -24e)			
25. Recognized IRC Section 1400Z-2 Gain		▶ 25.			
26. Gain From the Disposition of Exempt N. Before July 1, 1995	C. Obligations Issued	 ▶ 26.			
27. Exempt Income Earned or Received by Recognized Indian Tribe	a Member of a Federally	▶ 27.			
28. Amount by Which State Basis Exceeds Disposed of in 2023	Federal Basis for Property	▶ 28.			
29. Ordinary and Necessary Business Expe to Claiming a Federal Tax Credit in Lieu		70 ▶ 29.			
30. Personal Education Student Account De	eposits	■ 30.			
31. Certain State Emergency Response and Fund Payments	d Disaster Relief Reserve	1			
32. Certain Economic Incentive Payments		▶ 32.			
33. Certain N.C. Grant Payments		▶ 33.			
34. Certain Net Operating Loss Carrybacks added to AGI in tax years 2013 through		▶ 34.			
35. Excess Net Operating Loss Carryforwar	d (Limited to 20% of amount added	to AGI in 2019 and 2020) > 35.			
36. Excess Business Loss (Limited to 20% of	of amount added to AGI in 2018, 20	119, and 2020) > 36.			
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020) 37.					
38. Taxed Pass-Through Entity Income		▶ 38.			
39. N.C. Net Operating Loss		▶ 39.			
40. Reserved for Future Use		▶ 40.			
41. Total Deductions - Add Lines 17 through Form D-400, Line 9)	n 22, 23f, 24f, and 25 through 40 (E	inter the total here and on 41.			



D-400 Schedule A 2023 N.C. Itemized Deductions

DOR			
Use Only			
Only			

20000

16150.00

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

SMITH

Do not send a photocopy of this form.

101-55-0001

N.C. Standard Deduction or N.C. Itemized Deductions

Home Mortgage Interest and Real Estate Property Taxes Limitation

5. Home Mortgage Interest and Real Estate Property Taxes After Limitation

7. a. Medical and Dental Expenses Before Limitation (See instructions)

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, **do not** complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

If your filing status is:

D - - | F - 4 - 4 - D - - - - - 4 - T - - - -

10

Your N.C. standard deduction is:

17500.00

	_	
•	Single	\$ 12,750
•	Head of household	\$ 19,125
•	Married filing jointly	\$ 25,500
•	Qualifying widow(er)/Surviving Spouse	\$ 25,500
•	Married filing separately:	
	If your spouse does not claim itemized deductions	\$ 12,750
	If your spouse claims itemized deductions	\$ 0

If you are not eligible for a standard deduction on your federal tax return \$ 0

1. Home Mortgage Interest (See instructions)	> 1.	14500.00

2. Real Estate Property Taxes	•	▶ ∠.	1650.00

3.	. Home Mortgage Interest and Real Estate Property Taxes Before Limitation	3	16150.00
	(Add Lines 1 and 2)	0.	10130.00

	20000

	(Compare Line 3 to Line 4; enter whichever is less.)		
6.	Charitable Contributions (See instructions)	▶ 6.	5725 00

6.	. Charitable Contributions (See instructions)	6.	5725.00

b. Enter the amount from Form D-400, Line 6.	7b.	125300 00

_	Multiply Line 7h by	7 50/- (0 075)	If zero or less, enter a zero.	70	9398 00
C.	Willippy Line 70 by	/ / .5% (0.0/5).	ii zero or iess, eriter a zero.	7 C.	9398 1111

d. Medical and Dental Expenses After Limitation	▶ 7d.	8102.00
(Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)		0102.00

ı	9. Reserved for Future Use	9.
ı	VI ROSSIVOS ISI I SIGIIS SOS	٠.

0.	Total N.C. Itemized Deductions	10.	29977.00
	(Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)		23377.00



D-400TC 2023 Individual Income Tax Credits

DOR			
Use			
Only			
0,			

790.00

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.

Last Name (First 10 Characters)

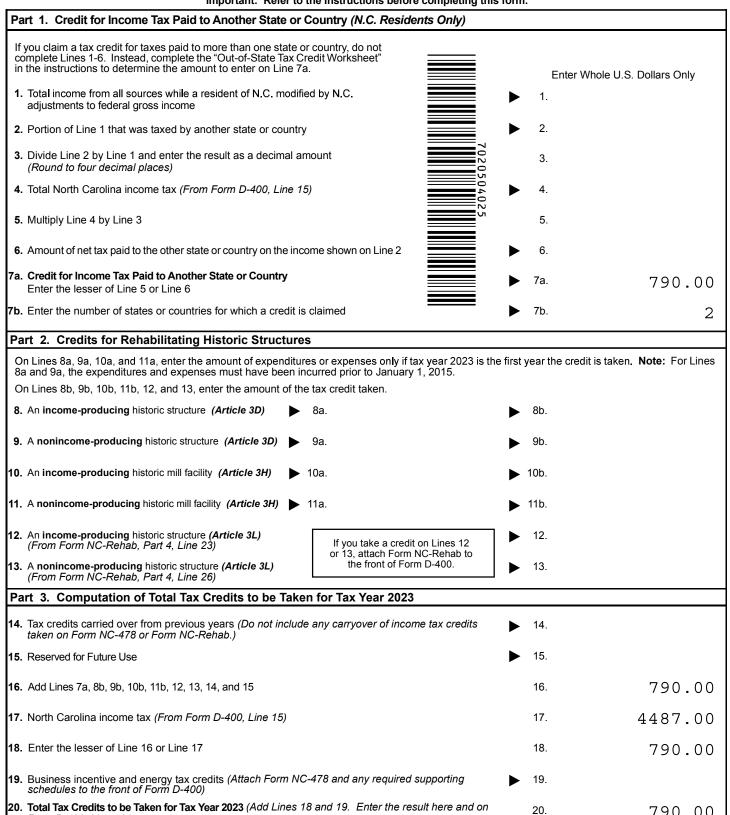
SMITH

Do not send a photocopy of this form.

101-55-0001

Your Social Security Number

Important: Refer to the Instructions before completing this form.



Form D-400, Line 16.) The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15.

Maryland Out-of-State Tax Credit Worksheet (Use a separate worksheet to determine the separate credit for each state or country.)

1.	Total income (loss) from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income	1	\$125,450
2.	The portion of Line 1 that was taxed by the other state or country	2	\$15,000
ı	Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)		
	Enter total North Carolina income tax (From Form D-400, Line 15)		
5.	Multiply Line 4 by Line 3	5	\$537
6.	Amount of net tax paid to the other state or country on the income shown on Line 2 (See above for definition of net tax paid.)	6	\$450
7.	Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.	7	\$450

Virginia Out-of-State Tax Credit Worksheet (Use a separate worksheet to determine the separate credit for each state or country.)

1.	Total income (loss) from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income	1. \$125,450
2.	The portion of Line 1 that was taxed by the other state or country	2. \$10,000
	Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places)	
4.	Enter total North Carolina income tax (From Form D-400, Line 15)	4. \$4,487
5.	Multiply Line 4 by Line 3	5. \$358
6.	Amount of net tax paid to the other state or country on the income shown on Line 2 (See above for definition of net tax paid.)	6\$340
7.	Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.	7. \$340

Child Deduction Worksheet	
Filing status (From D-400, Lines 1 through 5)	1. MFJ
2. Federal adjusted gross income (From D-400, Line 6)	
Number of qualifying children for whom a federal tax credit was claimed	
Enter the amount from Line 3 above on Form D-400, Line 10a.	
4. Deduction amount per qualifying child from the "Child Deduction Table"	4. \$500
5. Child deduction (Multiply Line 3 by Line 4)	
Enter the amount from Line 5 above on Form D-400, Line 10b.	-

Child Deduction Table					
Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child			
	Up to \$40,000	\$3,000			
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Over \$40,000 - Up to \$60,000	\$2,500			
	Over \$60,000 - Up to \$80,000	\$2,000			
	Over \$80,000 - Up to \$100,000	\$1,500			
	Over \$100,000 - Up to \$120,000	\$1,000			
	Over \$120,000 - Up to \$140,000	\$500			
	Over \$140,000	\$0			
	Up to \$30,000	\$3,000			
	Over \$30,000 - Up to \$45,000	\$2,500			
Head of	Over \$45,000 - Up to \$60,000	\$2,000			
Household	Over \$60,000 - Up to \$75,000	\$1,500			
Household	Over \$75,000 - Up to \$90,000	\$1,000			
	Over \$90,000 - Up to \$105,000	\$500			
	Over \$105,000	\$0			
	Up to \$20,000	\$3,000			
	Over \$20,000 - Up to \$30,000	\$2,500			
	Over \$30,000 - Up to \$40,000	\$2,000			
Single/Married Filing Separately	Over \$40,000 - Up to \$50,000	\$1,500			
	Over \$50,000 - Up to \$60,000	\$1,000			
	Over \$60,000 - Up to \$70,000	\$500			
	Over \$70,000	\$0			