

# Amended North Carolina Individual Income Tax Return

This return is for taxable year

**If changes to this return are applicable to your federal return, include a copy of Federal Form 1040X.**

<b>Please Print or Type</b>	Your first name and middle initial	Your last name	Your Social Security No.
	If a joint return, spouse's first name and middle initial	Spouse's last name	Spouse's Social Security No.
	Address		Daytime Telephone Number (     )
	City, town or post office, state and zip code		County
			Office Use Only

Enter below name and address shown on original return if different from name and address shown above	Has your original return for this taxable year been changed or audited? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," have you been notified that it will be? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Filing status claimed. **Note:** *You cannot change from joint to separate returns after the due date of the original return has passed.*

On original return ►  Single  Married filing joint return  Married filing separate return  Head of household  Qualifying widow(er)

On this return ►  Single  Married filing joint return  Married filing separate return  Head of household  Qualifying widow(er)

### Correction of Taxable Income and Tax Payments

(See instructions on reverse)		A. As originally reported or as previously adjusted (see instructions)	B. Net change - Increase or (Decrease) - explain on page 2	C. Correct Amount
1. Taxable income from your federal income tax return	1.			
2. Additions to federal taxable income (If you are making a change on this line, attach a corrected copy of the applicable page of Form D-400 to verify the amount in column C.)	2.			
3. Add lines 1 and 2	3.			
4. Deductions from federal taxable income (If you are making a change on this line, attach a corrected copy of the applicable page of Form D-400 to verify the amount in column C.)	4.			
5. Line 3 minus line 4	5.			
6. North Carolina taxable income (Decimal amount as corrected) (If you are making a change to the decimal amount on Line 6a, attach a corrected copy of the applicable page of Form D-400 to verify the change.)	6.			
7. North Carolina income tax (Use applicable Tax Rate Schedule on Page 3)	7.			
8. Tax Credits from Form D-400 (Do not include the earned income tax credit on this line) (Attach Form D-400TC if changing tax credits claimed previously)	8.			
9. Line 7 minus line 8	9.			
10. Consumer Use Tax (If applicable)	10.			
11. Add lines 9 and 10	11.			
12. North Carolina income tax withheld	12a.			
	12b.			
13. Other tax payments	13.			
14. North Carolina Earned Income Tax Credit (Important: The earned income tax credit is applicable only for amended returns filed for tax years beginning on or after January 1, 2008.)	14.			
15. Amount paid with original return plus additional tax paid after it was filed				15.
16. Total payments. Add lines 12a through 15 in column C				16.
17. Total of all previous refunds received for this taxable year				17.
18. Line 16 minus line 17				18.
19. If line 11, column C is more than line 18, enter the difference here				19.
20. Interest due (See instructions)				20.
21. Add lines 19 and 20 and enter the total - Pay This Amount				21.
22. If line 11, column C is less than line 18, enter the difference as Amount To Be Refunded				22.

I certify that, to the best of my knowledge, this return is accurate and complete.		If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.	
<b>Sign Here</b>	Your Signature _____	Paid Preparer's Signature _____	Date _____
	Spouse's Signature (If filing joint return, both must sign) _____	Paid Preparer's FEIN, SSN, or PTIN (     )	Preparer's Telephone Number _____

**Mail to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640**

**Explanation of changes** - Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments. If the changes to this return are also applicable to your federal return, include a copy of Federal Form 1040X. **Refunds will not be processed without a complete explanation of the changes.**

### Instructions

**When to File** - File Form D-400X only after you have filed your original return. Generally, to receive a refund, your amended return must be filed within three years from the date the original return was due or within two years after the tax was paid, whichever date was later. If a valid extension was filed, a refund claimed on an amended return may be made within three years from the extended due date.

**Specific Instructions** - Above your name, enter the calendar year or fiscal year of the return you are amending.

**Columns A-C** - In column A, enter the amounts from your return as originally filed or as you later amended it. If your return was changed or audited by the Department of Revenue, enter the adjusted amounts.

In column B, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change in the space above. If you need additional space, show the required information on an attached statement. **If you are claiming a refund as a result of a carryback of a net operating loss, please attach a copy of Federal Form 1045, including Schedule A or B, to this form.**

For column C, add the increase in column B to the amount in column A, or subtract the decrease in column B from column A. For any item you do not change, enter the amount from column A in column C.

**Line Instructions** - If you are only changing withholding, other tax payments, or tax credits, skip lines 1-5 and start with line 6.

**Line 1** — Enter the amount from line 6, Form D-400. If you are correcting your wages or other employee compensation, attach a copy of all additional or corrected Forms W-2 you received after you filed your original return.

**Line 2** — Enter the amount from line 7, Form D-400, in column A.

**Line 4** — Enter the amount from line 9, Form D-400, in column A.

**Line 6 and 6a** — For full-year North Carolina residents, the amount on line 5 is the North Carolina taxable income. Full-year residents should enter on line 6 the amount on line 5. Nonresidents and part-year residents report only the portion of federal taxable income that is from North Carolina sources. The percentage of a nonresident's or part-year resident's federal taxable income from North Carolina sources is reflected as a decimal amount on Form D-400. If the percentage of federal taxable income from North Carolina sources has changed, show your calculation of the new percentage in the Explanation of Changes section above. Enter the new percentage as a decimal amount on line 6a. For tax years prior to 2003, round the decimal amount to two places. For tax years after 2002, round the decimal amount to four places. Determine the corrected North Carolina taxable income by multiplying the amount on line 5, column C by the decimal amount on line 6a. Enter the result on line 6, column C.

**Line 7** — Figure the tax on the taxable income you reported on line 6, column C. Use the **Tax Tables** in the instructions for Form D-400 or the applicable **Tax Rate Schedule** on Page 3 to compute the tax.

**Line 8** — Enter your tax credits from the tax credits line on Form D-400, line 15 (line 14 on 2001 and 2002 returns). Attach Form D-400TC and supporting schedules to show any changes to tax credit(s) that were claimed on your original return.

**Line 10** — Enter your consumer use tax claimed on Form D-400. If you are correcting the amount reported, use the worksheets and table in the instructions for Form D-400 to calculate the correct use tax.

**Lines 12 - 13** — Enter on the applicable lines your income tax withholding and other tax payments. **Attach copies of corrected Forms W-2 if you change your withholding.** Other tax payments include payments of estimated income tax, payment made with an extension request,

and payments made by partnerships or S corporations on behalf of nonresident partners or shareholders. Include supporting documentation if you change the amount of any tax payments you claim.

**Line 14** — If applicable, enter the earned income tax credit. The earned income tax credit is applicable only to amended returns filed for tax years beginning on or after January 1, 2008.

**Line 15** — Enter any amount you paid with your original return. Also include additional tax paid after you filed your return. Do not include any payments of interest or penalties.

**Line 17** — Enter the amount of overpayment shown on your original return. That amount must be considered in preparing Form D-400X because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claimed on Form D-400X. If your original return was changed or audited by the Department of Revenue and as a result there was a change in the overpayment of tax, include the corrected overpayment on line 17. Do not include any interest you received on any refund.

**Line 18** — If line 18 is a negative amount, treat it as a positive amount and add it to the amount on line 11, column C. Enter the result on line 19. This is the additional tax due.

**Line 20** — If a balance is due, interest is due on that amount from the due date of the original return to the date of payment. Go to the Department of Revenue website at [www.dornrc.com](http://www.dornrc.com) to determine the applicable interest rate. Include the accrued interest in your payment.

**Line 21** — Send Form D-400X with a check or money order for the amount shown on line 21 payable to the **North Carolina Department of Revenue, P.O. Box 25000, Raleigh, N.C. 27640-0640**. Do not send cash. Write your name, address, and SSN on your payment.

**Tax Rate Schedules**(Use the applicable Tax Rate Schedule  
to compute the tax on Line 7.)**DO NOT** submit this page  
with your amended return.**Tax Rate Schedule for Tax Years 2001 Through 2006**

<b><u>If your filing status is</u></b>	<b><u>And the amount on line 6, column C is more than</u></b>	<b><u>But not over</u></b>	<b><u>For Tax Years 2001 through 2006 The Tax is</u></b>
Single	\$ 0 \$ 12,750 \$ 60,000 \$ 120,000	\$ 12,750 \$ 60,000 \$ 120,000 -----	6% of the amount on line 6, column C \$765 + 7% of the amount over \$12,750 \$4,072.50 + 7.75% of the amount over \$60,000 \$8,722.50 + 8.25% of the amount over \$120,000
Head of Household	\$ 0 \$ 17,000 \$ 80,000 \$ 160,000	\$ 17,000 \$ 80,000 \$ 160,000 -----	6% of the amount on line 6, column C \$1,020 + 7% of the amount over \$17,000 \$5,430 + 7.75% of the amount over \$80,000 \$11,630 + 8.25% of the amount over \$160,000
Married Filing Jointly or Qualifying Widow(er)	\$ 0 \$ 21,250 \$ 100,000 \$ 200,000	\$ 21,250 \$ 100,000 \$ 200,000 -----	6% of the amount on line 6, column C \$1,275 + 7% of the amount over \$21,250 \$6,787.50 + 7.75% of the amount over \$100,000 \$14,537.50 + 8.25% of the amount over \$200,000
Married Filing Separately	\$ 0 \$ 10,625 \$ 50,000 \$ 100,000	\$ 10,625 \$ 50,000 \$ 100,000 -----	6% of the amount on line 6, column C \$637.50 + 7% of the amount over \$10,625 \$3,393.75 + 7.75% of the amount over \$50,000 \$7,268.75 + 8.25% of the amount over \$100,000

**Tax Rate Schedule for Tax Year 2007**

<b><u>If your filing status is</u></b>	<b><u>And the amount on line 6, column C is more than</u></b>	<b><u>But not over</u></b>	<b><u>For Tax Year 2007 The Tax is</u></b>
Single	\$ 0 \$ 12,750 \$ 60,000 \$ 120,000	\$ 12,750 \$ 60,000 \$ 120,000 -----	6% of the amount on line 6, column C \$765 + 7% of the amount over \$12,750 \$4,072.50 + 7.75% of the amount over \$60,000 \$8,722.50 + 8% of the amount over \$120,000
Head of Household	\$ 0 \$ 17,000 \$ 80,000 \$ 160,000	\$ 17,000 \$ 80,000 \$ 160,000 -----	6% of the amount on line 6, column C \$1,020 + 7% of the amount over \$17,000 \$5,430 + 7.75% of the amount over \$80,000 \$11,630 + 8% of the amount over \$160,000
Married Filing Jointly or Qualifying Widow(er)	\$ 0 \$ 21,250 \$ 100,000 \$ 200,000	\$ 21,250 \$ 100,000 \$ 200,000 -----	6% of the amount on line 6, column C \$1,275 + 7% of the amount over \$21,250 \$6,787.50 + 7.75% of the amount over \$100,000 \$14,537.50 + 8% of the amount over \$200,000
Married Filing Separately	\$ 0 \$ 10,625 \$ 50,000 \$ 100,000	\$ 10,625 \$ 50,000 \$ 100,000 -----	6% of the amount on line 6, column C \$637.50 + 7% of the amount over \$10,625 \$3,393.75 + 7.75% of the amount over \$50,000 \$7,268.75 + 8% of the amount over \$100,000

**Tax Rate Schedule for Tax Years Beginning on or After January 1, 2008**

<b><u>If your filing status is</u></b>	<b><u>And the amount on line 6, column C is more than</u></b>	<b><u>But not over</u></b>	<b><u>For Tax Years Beginning on or After January 1, 2008 The Tax is</u></b>
Single	\$ 0 \$ 12,750 \$ 60,000	\$ 12,750 \$ 60,000 -----	6% of the amount on line 6, column C \$765 + 7% of the amount over \$12,750 \$4,072.50 + 7.75% of the amount over \$60,000
Head of Household	\$ 0 \$ 17,000 \$ 80,000	\$ 17,000 \$ 80,000 -----	6% of the amount on line 6, column C \$1,020 + 7% of the amount over \$17,000 \$5,430 + 7.75% of the amount over \$80,000
Married Filing Jointly or Qualifying Widow(er)	\$ 0 \$ 21,250 \$ 100,000	\$ 21,250 \$ 100,000 -----	6% of the amount on line 6, column C \$1,275 + 7% of the amount over \$21,250 \$6,787.50 + 7.75% of the amount over \$100,000
Married Filing Separately	\$ 0 \$ 10,625 \$ 50,000	\$ 10,625 \$ 50,000 -----	6% of the amount on line 6, column C \$637.50 + 7% of the amount over \$10,625 \$3,393.75 + 7.75% of the amount over \$50,000