D-400X
Web-Fill
12-12

PRINT | CLEAR

Amended North Carolina Individual Income Tax Return 2012

North Carolina Department of Revenue

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

IMPORTANT: Do not send a photocopy of this form.

Staple All Pages of Your Return Here

For calendar year **2012,** or fiscal year beginning *(MM-DD-YY)* ______ and ending *(MM-DD-YY)* ______

Your Social Security Number ______ **You must enter your social security number(s)** Spouse's Social Security Number ______

Your First Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)* ______ M.I. ______ Your Last Name ______

If a Joint Return, Spouse's First Name ______ M.I. ______ Spouse's Last Name ______

Mailing Address ______ Apartment Number ______

City ______ State ______ Zip Code ______ Country *(If not U.S.)* ______ County *(Enter first five letters)* ______

Deceased Taxpayer Information

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

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

Taxpayer *(MM-DD-YY)* ______

Spouse *(MM-DD-YY)* ______

Reason for Amending Your Return *(Fill in the circle for all applicable boxes; see instructions)*

○ Original return has been previously audited by the Department
○ Federal audit change
○ Filing Status
○ Claim of right
○ Treaties
○ Protective claim
○ Net operating loss (Include copy of your federal form 1045, including Schedules A & B)
○ Tax credits (Attach Form D-400TC)
○ Other

Important
You must complete the entire form including the explanation of changes section on Page 4.

Residency Status

Were you a resident of N.C. for the entire year of 2012? ○ Yes ○ No
Was your spouse a resident for the entire year? ○ Yes ○ No

*If **No**, complete Lines 1 through 15. Then go to Page 4 of Form D-400X. Fill in residency information and complete Lines 50 through 52.*

Filing Status

Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2012, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed.

1. ○ **Single**
2. ○ **Married Filing Jointly**
3. ○ **Married Filing Separately** → *(Enter your spouse's full name and Social Security Number)* Name ______ SSN ______
4. ○ **Head of Household**
5. ○ **Qualifying Widow(er) with Dependent Child** (Year spouse died: ______)

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

Enter Whole U.S. Dollars Only

6. Federal adjusted gross income *(Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4; or Form 1040X, Line 1)* ***(If negative, see the Line instructions)*** ▶ 6. ______

7. Additions to federal adjusted gross income *(If applicable, complete **Lines 33 through 36 on Page 3** and enter amount from Line 36)* ▶ 7. ______

8. Add Lines 6 and 7 8. ______

9. Deductions from federal adjusted gross income *(If applicable, complete **Lines 37 through 49 on Page 3** and enter amount from Line 49)* ▶ 9. ______

10. Subtract Line 9 from Line 8 10. ______

11. ○ **N.C. standard deduction OR** ○ **N.C. itemized deductions**
IMPORTANT: Do not enter the amount from your federal return.
(You must fill in appropriate circle. See instructions on Pages 7, 8, and 9) ▶ 11. ______

12. Subtract Line 11 from Line 10 12. ______

13. N.C. personal exemption allowance *(See instructions on Page 9)* ▶ 13. ______

14. Subtract Line 13 from Line 12 14. ______

Staple W-2s Here

Last Name *(First 10 Characters)*

Tax Year
2012
Be sure to sign and date your return on Page 4.

Your Social Security Number

15. Enter amount from Line 14 15.

16. Part-year residents and nonresidents
Complete **Lines 50 through 52 on Page 4** and enter decimal amount from Line 52 ▶ 16.

17. North Carolina Taxable Income
Full-year residents enter the amount from Line 15
Part-year residents and nonresidents multiply amount on Line 15 by the decimal amount on Line 16 ▶ 17.

18. North Carolina Income Tax - If the amount on Line 17 is less than $68,000, use the **Tax Table** beginning on Page 22 of the instructions to determine your tax. If the amount on Line 17 is $68,000 or more, use the **Tax Rate Schedule** on Page 30 to calculate your tax. ▶ 18.

19. Tax Credits *(From Form D-400TC, Part 4, Line 37 - **You must attach Form D-400TC if you enter an amount on this line**)* ▶ 19.

20. Subtract Line 19 from Line 18 20.

21. Consumer Use Tax *(See instructions on Page 10)* ▶ 21.

22. Add Lines 20 and 21 22.

23. North Carolina Income Tax Withheld
(Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)
a. Your tax withheld ▶ 23a.
b. Spouse's tax withheld ▶ 23b.

24. Other Tax Payments
a. 2012 Estimated Tax ▶ 24a.
b. Paid with Extension ▶ 24b.
c. Partnership ▶ 24c.
d. S Corporation ▶ 24d.

If you claim a partnership payment on Line 24c or S corporation payment on Line 24d, you must attach a copy of the NC K-1.

25. North Carolina Earned Income Tax Credit
(From Form D-400TC, Part 5) ▶ 25.

26. Amount paid with original return (Form D-400, Line 27a) plus additional tax paid after return was filed *(Do not include payments of interest or penalties.)* 26.

27. Total payments. Add Lines 23a through 26. 27.

28. Total of all previous refunds received or expected to be received for this taxable year
(Do not include any interest you received on any refund.) 28.

29. Subtract Line 28 from Line 27 and enter the result 29.

30. a. Tax Due - If Line 22 is more than Line 29, subtract and enter the result ▶ 30a.

b. Penalties ▶ 30b.

c. Interest ▶ 30c.

d. Interest on the underpayment of estimated income tax
(See Line instructions and enter letter in box, if applicable)
Exception to underpayment of estimated tax ▶ ▶ 30d.

31. Add Lines 30a, 30b, 30c, and 30d and enter the total - **Pay This Amount** 31. $
You can pay online. Go to www.dornc.com and click on <u>Electronic Services</u> for details.

32. If Line 22 is less than 29, subtract and enter as **Amount to be Refunded** ▶ 32.

Last Name *(First 10 Characters)*

Tax Year
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Additions to Federal Adjusted Gross Income *(See Line Instructions beginning on Page 12.)*

Enter Whole U.S. Dollars Only

33. Interest income from obligations of states other than North Carolina ▶ 33.

34. Adjustment for bonus depreciation *(See instructions on Page 13)* ▶ 34.

35. Other additions to federal adjusted gross income *(Attach explanation or schedule)* ▶ 35.

36. Total additions - Add Lines 33 through 35 *(Enter the total here and on Line 7)* 36.

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

37. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 37.

38. Interest income from obligations of the United States or United States' possessions ▶ 38.

39. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 39.

40. Retirement benefits received from **vested** N.C. State government, N.C. local government, or federal government retirees ***(Bailey settlement - Important: See Line instructions on Page 13)*** ▶ 40.

41. If you have retirement benefits not reported on Lines 39 or 40, complete the ***Retirement Benefits Worksheet*** on Page 14 and enter the result here ▶ 41.

42. Severance wages *(See Line instructions on Page 15 for explanation of qualifying severance wages)* ▶ 42.

43. Adjustment for bonus depreciation added back in 2008, 2009, 2010, and 2011 (*See Line instructions on Page 15)*

43a. 2008 ▶ **43b. 2009** ▶

43c. 2010 ▶ **43d. 2011** ▶

(Add Lines 43a, 43b, 43c, and 43d and enter on Line 43e.) 43e.

44. Adjustment for section 179 expense deduction added back in 2010 and 2011 *(See Line instructions on Page 15)*

44a. 2010 ▶ **44b. 2011** ▶

(Add Lines 44a and 44b and enter on Line 44c.) 44c.

45. Contributions to North Carolina's National College Savings Program (NC 529 Plan) *(See Line instructions on Page 15 for deduction limitations)* ▶ 45.

46. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 *(See instructions on Page 15)* ▶ 46.

47. Adjustment for net business income that is not considered passive income *(See instructions on Page 15)* ▶ 47.

48. Other deductions from federal adjusted gross income *(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)* ▶ 48.

49. Total deductions - Add Lines 37 through 48 *(Enter the total here and on Line 9)* 49.

Last Name *(First 10 Characters)*

Tax Year
2012

Your Social Security Number

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

*(See Line Instructions beginning on Page 15. Note: **Do not** complete Lines 50 through 52 if you were a full-year resident.)*

Fill in applicable circles

You **Spouse**

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

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

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

Part-year residents and nonresidents must read the instructions on Page 15 and complete the worksheet on Page 16 to determine the amounts to enter on Lines 50 and 51 below.

50. Enter the amount from **Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 50.

51. Enter the amount from **Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 51.

52. Divide Line 50 by Line 51 ***(Enter the result as a decimal amount here and on Line 16; round to four decimal places.)*** 52.

Explanation of Changes

Give the reason for each change. Attach all supporting forms and schedules for the items changed. Be sure to include your name and social security number on any attachments. If the changes are also applicable to your federal return, include a copy of **Federal Form 1040X.** If there was a change to wages or State withholding, be sure to include corrected Forms W-2 or 1099. **Refunds will not be processed without a complete explanation of changes and required attachments.**

Sign Here

I certify that, to the best of my knowledge, this return is accurate and complete.

Your Signature Date

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

Daytime Telephone Number *(Include area code.)* ▶

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Paid Preparer's Signature Date

Preparer's FEIN, SSN, or PTIN ▶

Preparer's Telephone Number *(Include area code.)* ▶