

Staple All Pages of Your Amended Return Here →

D-400X-WS

Web-Fill
10-11

Worksheet for Amending a 2011 Individual Income Tax Return

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

Your Social Security Number

Spouse's Social Security Number

← You **must** enter your social security number(s) →

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)	M.I.	Your Last Name
If a Joint Return, Spouse's First Name	M.I.	Spouse's Last Name
Address		Apartment Number
City	State	Zip Code
		Country (If not U.S.)
		County (Enter first five letters)

Is the address shown above different than the address shown on your original return? Yes No

Fill in applicable circles:

- Original return for this tax year has been previously audited
- Change of Filing Status (**Note:** You cannot change from joint to separate returns after the due date of the original return has passed.)
- Amended to report Net Operating Loss (Include a copy of your federal Form 1045, including Schedules A & B.)
- Amended to report federal change
- Amended for other reasons

	A. Original (or as previously adjusted)	B. Amended
Reconciliation Statement	Enter the amounts from your original D-400 on Lines 1 through 9 of Column A.	Enter the amounts from your amended D-400 on Lines 1 through 9 of Column B. The amended D-400 must be attached to pages 1 and 2 of this form.
1. Enter the income tax from D-400, Line 14	1.	1.
2. Enter tax credits from D-400, Line 15	2.	2.
3. Subtract Line 2 from Line 1	3.	3.
4. Consumer Use Tax from D-400, Line 17	4.	4.
5. Add Line 3 and 4	5.	5.
6. NC Tax Withheld - a. Your tax withheld	6a.	6a.
b. Spouse's tax withheld	6b.	6b.
7. Other tax payments (Estimated Tax, Payment with Extension, Partnership, S-Corporation)	7.	7.
8. NC Earned Income Tax Credit from D-400, Line 21	8.	8.
9. Tax Credit for Small Businesses That Pay NC Unemployment Insurance from D-400, Line 22	9.	9.
10. Amount paid with original return plus additional tax paid after return was filed		10.
11. Total payments. Add Lines 6a through 10 in Column B		11.
12. 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.) (See Page 2 of this form.)		12.
13. Subtract Line 12 from Line 11		13.
14. Tax Due If Line 13 is more than Line 5, Column B, skip Line 14 and complete Line 17 below If Line 13 is <u>not</u> negative and is less than Line 5, Column B, subtract Line 13 from Line 5, Column B If Line 13 is negative, treat Line 13 as a positive number and add it to Line 5, Column B		14.
15. Penalties and interest (See Page 2 of this form and Page 6 of Form D-401 instructions.)		15.
16. Add Lines 14 and 15 and enter the total due - Pay This Amount		16. \$
17. If Line 5, Column B is less than Line 13, enter the difference as Amount to Be Refunded		17.

When to File - File **Form D-400X-WS** 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 filed within three years from the extended due date.

How to File and Pay - Attach **Form D400X-WS, Worksheet for Amending Individual Tax Return**, to the front of the corrected Form D-400. Be sure to fill in the amended return indicator and complete all lines on the corrected Form D-400.

Line 12 Instructions - Enter the amount of overpayment shown on Line 26 of your original return. This amount must be considered in preparing **Form D-400X-WS** because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claim on **Form D-400X-WS**. 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 12. Do not include any interest you received on any refund.

Line 15 Instructions - If you owe additional tax, 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 <http://www.dornc.com/taxes/rate.html> to determine the applicable interest rate. Include the accrued interest in your payment.

Mail all Amended returns, payment for the amount shown due on Line 16, and Form D-400V Amended to:
N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

Important: You must attach the corrected Form D-400 (with the amended indicator filled in and all lines completed) to the Form D-400X-WS.

Amended Return Payment Options

Online - You can pay your tax online by bank draft or credit or debit card using Visa or MasterCard. Go to our website www.dornc.com and click on **Electronic Services** for details.

Payment Voucher - If you do not pay your tax online, use payment voucher (**Form D-400V Amended**). Go to our website at https://eservices.dor.nc.gov/vouchers/d400v_amended.jsp to generate a personalized D-400V Amended payment voucher. Complete the voucher and enclose it with your amended return and payment. Do not send cash. Write your name, address, and SSN on your payment. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Be sure to enter your social security number(s) in the boxes provided on the voucher. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your amended return or to each other.

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.**

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

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

Sign Here

Your Signature Date

Paid Preparer's Signature Date

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

Preparer's FEIN, SSN, or PTIN

Daytime Telephone Number (Include area code.)

Preparer's Telephone Number (Include area code.)

Staple All Pages of Your Return Here ↑

D-400
Web-Fill
10-11

Individual Income Tax Return 2011

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

For calendar year **2011**, or fiscal year beginning (MM-DD-YY) and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

← **You must enter your social security number(s)** →

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

M.I.

Your Last Name

If a Joint Return, Spouse's First Name

M.I.

Spouse's Last Name

Mailing Address

Apartment Number

City

State

Zip Code

Country (If not U.S.)

County (Enter first five letters)

○ ← Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.

● Fill in circle if this is an AMENDED 2011 return. **IMPORTANT:** You must also complete Form D-400X-WS, Worksheet for Amending (Note: This form cannot be used for tax years other than 2011.) **2011 Individual Income Tax Return**, and attach it to the front of your amended return.

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund
<p>○ Fill in circle if return is filed and signed by Executor, Administrator or Court-Appointed Personal Representative.</p> <p>Taxpayer (MM-DD-YY)</p> <p>If return is for a deceased taxpayer or deceased spouse, enter date of death.</p> <p>Spouse (MM-DD-YY)</p>	<p>Mark 'Yes' if you want to designate \$3 of taxes to this special Fund for voter education materials and for candidates who accept spending limits. Marking 'Yes' does not change your tax or refund.</p> <p>Fill in appropriate circle</p> <p><u>You</u> <u>Your Spouse</u></p> <p>○ Yes ○ Yes</p> <p>○ No ○ No</p>	<p>Fill in appropriate circle if you want to designate \$3 to this fund. Your tax remains the same whether or not you make a designation.</p> <p><u>You</u> <u>Your Spouse</u></p> <p>○ Democratic ○ Democratic</p> <p>○ Republican ○ Republican</p> <p>○ Libertarian ○ Libertarian</p> <p>○ Unspecified ○ Unspecified</p>

Federal Adjusted Gross Income

Enter federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)

Residency Status

Were you a resident of N.C. for the entire year of 2011? ○ Yes ○ No
Was your spouse a resident for the entire year? ○ Yes ○ No

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

Filing Status

Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2011, 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.

- Single
- Married Filing Jointly
- Married Filing Separately → (Enter your spouse's full name and Social Security Number) Name SSN
- Head of Household
- Qualifying Widow(er) with Dependent Child (Year spouse died:)

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

Enter Whole U.S. Dollars Only

- 6. Taxable Income from Your Federal Income Tax Return**
Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6 (If zero, see the Line Instructions) ▶ 6.
- 7. Additions to Federal Taxable Income**
All taxpayers must complete Lines 31 through 41 on Page 3 and enter amount from Line 41 ▶ 7.
- 8. Add Lines 6 and 7** 8.
- 9. Deductions from Federal Taxable Income**
If applicable, complete Lines 42 through 53 on Pages 3 and 4 and enter amount from Line 53 ▶ 9.
- 10. Line 8 minus Line 9** 10.



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Staple W-2s Here ↑

- 11. Enter amount from Line 10 11.
 - 12. **Part-year residents and nonresidents** 12.
Complete Lines 54 through 56 on Page 4 and enter decimal amount from Line 56
 - 13. **North Carolina Taxable Income** 13.
Full-year residents enter the amount from Line 11
Part-year residents and nonresidents multiply amount on Line 11 by the decimal amount on Line 12
 - 14. **North Carolina Income Tax** - If the amount on Line 13 is less than \$68,000, use the **Tax Table** beginning on Page 21 of the instructions to determine your tax. If the amount on Line 13 is \$68,000 or more, use the **Tax Rate Schedule** on Page 29 to calculate your tax. 14.
 - 15. **Tax Credits** (From Form D-400TC, Part 4, Line 37 - **You must attach Form D-400TC if you enter an amount on this line**) ▶ 15.
 - 16. Subtract Line 15 from Line 14 16.
 - 17. **Consumer Use Tax** (See instructions on Page 8) ▶ 17.
 - 18. Add Lines 16 and 17 18.
 - 19. **North Carolina Income Tax Withheld** ▶ 19a.
(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 ▶ 19a.
 - b. Spouse's tax withheld ▶ 19b.
 - 20. **Other Tax Payments**
 - a. 2011 Estimated Tax ▶ 20a.
 - b. Paid with Extension ▶ 20b.
 - c. Partnership ▶ 20c.
 - d. S Corporation ▶ 20d.
- If you claim a partnership payment on Line 20c or S corporation payment on Line 20d, you must attach a copy of the NC K-1.*
- 21. **North Carolina Earned Income Tax Credit** ▶ 21.
(From Form D-400TC, Part 5)
 - 22. **Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance** ▶ 22.
(From Form D-400TC, Part 6)
 - 23. Add Lines 19a through 22 and enter the total on Line 23 23.
 - 24. **a. Tax Due** - If Line 18 is more than Line 23, subtract and enter the result ▶ 24a.
 - b. Penalties ▶ 24b.
 - c. Interest ▶ 24c.
 - d. **Interest on the underpayment of estimated income tax** ▶ 24d.
(See Line instructions and enter letter in box, if applicable)

Exception to underpayment of estimated tax ▶
 - 25. Add Lines 24a, 24b, 24c, and 24d and enter the total - **Pay This Amount** 25. \$
You can now pay online. Go to our website and click on [Electronic Services](#) for details.
 - 26. **Overpayment** - If Line 18 is less than Line 23, subtract and enter the result 26.
 - 27. Amount of Line 26 to be applied to **2012 Estimated Income Tax** ▶ 27.
 - 28. Contribution to the **N.C. Nongame and Endangered Wildlife Fund** ▶ 28.
 - 29. Add Lines 27 and 28 29.
 - 30. Subtract Line 29 from Line 26 and enter the **Amount To Be Refunded** ▶ 30.
For a faster refund, file electronically. Go to our website and click on [efile](#).



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

31. Enter the itemized deductions or the standard deduction from your federal return Enter Whole U.S. Dollars Only

- Form 1040, Line 40
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$5,800 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,600 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

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

<input type="radio"/> Single.....\$3,000	<input type="radio"/> Married filing jointly.....\$6,000	▶	32.
<input type="radio"/> Head of household.....\$4,400	<input type="radio"/> Married filing separately: If your spouse does not claim itemized deductions.....\$3,000		
<input type="radio"/> Qualifying widow(er).....\$6,000	If your spouse claims itemized deductions.....0		

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

33. **Subtract** Line 32 from Line 31 and enter the result here, but not less than zero 33.

34. **If you claimed the standard deduction** on your federal return, **do not** enter any amount on Line 34. **Instead, skip Line 34 and go to Line 35.**

If you itemized your deductions on your federal return, enter on this line the state and local taxes from Line 5 of Federal Schedule A and any foreign income taxes included on Line 8 of Federal Schedule A. ▶ 34.

35. **If you claimed the standard deduction**, enter the amount from Line 33 above. ▶ 35.

If you itemized your deductions, compare Line 33 with Line 34 and enter whichever is less. ▶ 35.

36. Personal exemption adjustment (See instructions on Page 12) ▶ 36.

37. Interest income from obligations of states other than North Carolina ▶ 37.

38. Adjustment for bonus depreciation (See instructions on Page 12) ▶ 38.

39. Adjustment for section 179 expense deduction (See instructions on Page 12) ▶ 39.

40. Other additions to federal taxable income (Attach explanation or schedule) ▶ 40.

41. **Total additions** - Add Lines 35 through 40 (Enter the total here and on Line 7) 41.



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

42. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 42.

43. Interest income from obligations of the United States or United States' possessions ▶ 43.

44. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 44.

45. 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**) ▶ 45.

46. If you have retirement benefits not reported on Lines 44 or 45, complete the **Retirement Benefits Worksheet** on Page 14 and enter the result here ▶ 46.

47. Severance wages (See Line instructions on Page 14 for explanation of qualifying severance wages) ▶ 47.

48. Adjustment for bonus depreciation added back in 2008, 2009, and 2010 (See Line instructions on Page 14)

48a. 2008	48b. 2009	48c. 2010	
▶	▶	▶	

(Add Lines 48a, 48b, and 48c and enter on Line 48d.) ▶ 48d.

49. Adjustment for section 179 expense deduction added back in 2010 (See Line instructions on Page 14) ▶ 49.

50. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 14 for deduction limitations) ▶ 50.

Deductions from Federal Taxable Income (continued)

- 51. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005, and 2006 (See instructions on Page 14) ▶ 51.
- 52. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 52.
- 53. Total deductions - Add Lines 42 through 52 (Enter the total here and on Line 9) 53.

Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents
(See Line Instructions beginning on Page 14. Note: Do not complete Lines 54 through 56 if you were a full-year resident.)

Fill in applicable circles

You		Spouse	
Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year and enter the dates of residency in the boxes. → <input type="radio"/> <input type="radio"/>			
Date residency began (MM-DD-YY)	Date residency ended (MM-DD-YY)	Date residency began (MM-DD-YY)	Date residency ended (MM-DD-YY)
Fill in circle(s) if you or your spouse were nonresidents of North Carolina for the entire year. → <input type="radio"/> <input type="radio"/>			

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

- 54. Enter the amount from **Column B, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 54.
- 55. Enter the amount from **Column A, Line 33 of the Part-Year Resident/Nonresident Worksheet** on Page 15 of the Instructions. ▶ 55.
- 56. Divide Line 54 by Line 55 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.) 56.

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

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

Sign Here

Your Signature _____ Date _____

Paid Preparer's Signature _____ Date _____

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

Preparer's FEIN, SSN, or PTIN ▶

Home Telephone Number (Include area code.) ▶

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

If REFUND mail return to:
N.C. DEPT. OF REVENUE
P.O. BOX R
RALEIGH, NC 27634-0001

If you ARE NOT due a refund, mail return, any payment, and D-400V to:
N.C. DEPT. OF REVENUE
P.O. BOX 25000
RALEIGH, NC 27640-0640



Original Return Payment Options

Online – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to our website at www.dorn.com and click on **Electronic Services** for details.

Payment voucher – If you do not pay your tax online, go to our website and generate a personalized Form **D-400V**. Enclose the voucher with your return and payment, and mail to the address listed above. If you do not pay online or by payment voucher, mail a check or money order with your return for the full amount due. Please write "D-400", and your name, address, and social security number on the payment. If filing a joint return, write both social security numbers on your payment in the order that they appear on the return. **Note:** The Department will not accept a check, money order, or cashier's check unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

Amended Returns

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

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

D-400TC

Web-Fill
10-11

2011 Individual Tax Credits

North Carolina Department of Revenue

See instructions beginning on Page 15.

If you claim a tax credit on Line 15, Line 21, or Line 22 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

Last Name (First 10 Characters)

Your Social Security Number

IMPORTANT: Do not send a photocopy of this form.

Part 1. Credit for Income Tax Paid to Another State or Country - N.C. Residents Only You must attach a copy of the return filed with the other state or country and proof of payment. Important: If you claim a tax credit for tax paid to more than one state or country, do not fill in Lines 1 through 6; instead, see instructions on Page 16.

- 1. Total income from all sources (combined for joint filers) from Federal Form 1040, Line 22; 1040A, Line 15; or 1040EZ, Line 4, while a resident of North Carolina, adjusted by the applicable additions shown on Lines 37 through 40 and deductions shown on Lines 42 through 49 and Lines 51 and 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 40 or for any portion of Line 40 or 52 that does not relate to gross income. (If Line 1 is negative, fill in circle.)
2. The portion of Line 1 that was taxed by another state or country.
3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)
4. Total North Carolina income tax (From Form D-400, Line 14)
5. Computed credit (Multiply Line 3 by Line 4)
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions on Page 15. Net tax paid is the total taxes paid [withholding, estimated tax payments, amount paid with extension, other payments] less any refunds received or expected to be received.)
7a. Enter the lesser of Line 5 or Line 6 and include in the total on Line 19, Part 4.
7b. Enter in the box the number of states for which credits are claimed.

Part 2. Credit for Child and Dependent Care Expenses

- 8. Enter the expenses from Line 3 of Federal Form 2441. (See Credit for Child and Dependent Care Expenses on Page 16 for additional information.)
9. Enter the portion of Line 8 that was incurred for dependent(s) who were under the age of seven and dependent(s) who were physically or mentally incapable of caring for themselves.
10. Credit (Use the Child and Dependent Care Credit Table on Page 16. Multiply the amount on Line 9 by the applicable decimal amount in Column A of the table and enter the result here.)
11. Other qualifying expenses (Line 8 minus Line 9)
12. Credit (Use the Child and Dependent Care Credit Table on Page 16 of the instructions. Multiply the amount on Line 11 by the applicable decimal amount in Column B of the table and enter the result here.)
13. Total credit for child and dependent care expenses. (Line 10 plus Line 12) Full-year residents enter this amount here and on Line 15 below.
14. Part-year residents and nonresidents multiply the amount on Line 13 of this form by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 15 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 13 here and on Line 15 below.
15. Total credit for child and dependent care expenses from Line 13 or Line 14. (Include the amount on this line in the total on Line 19, Part 4.)



Part 3. Credit for Children (Important: This credit can be claimed only for a dependent child who was under 17 years of age on the last day of the tax year.)

If you are entitled to claim the federal child tax credit and your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amounts shown for your filing status (Married filing jointly/qualifying widow(er) - \$100,000; Head of Household - \$80,000; Single - \$60,000; or Married filing separately - \$50,000), complete Lines 16 through 18. Otherwise, do not complete Lines 16 through 18; you may not claim the credit for children.

- 16. Multiply the number of children for whom you are entitled to claim the federal child tax credit by \$100 and enter the result here. (Full-year residents enter this amount here and on Line 18 below.)
17. Part-year residents and nonresidents multiply the amount on Line 16 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 18 below. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 16 here and on Line 18 below.
18. Credit for children (Include the amount on this line in the total on Line 19, Part 4.)

Part 4. Other Tax Credits (Limited to the amount of tax)

- 19. Total of Parts 1, 2, and 3 (Add Lines 7a, 15, and 18.)
20. Credit for charitable contributions by nonitemizers (Enter your total charitable contributions on Line 20a. Then complete the Worksheet for Determining Tax Credit for Charitable Contributions on Page 17 of the instructions and enter the tax credit on Line 20b.)

Part 4. Other Tax Credits (Limited to the amount of tax) (continued)

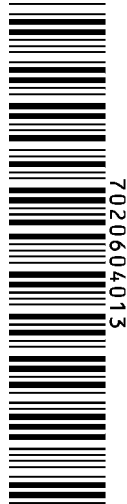
- 21. Credit for long-term care insurance premiums (Complete the **Worksheet for Determining Tax Credit for Premiums Paid on Long-term Care Insurance Contracts** on Page 18 of the instructions.) Do not enter more than \$350 per contract. ▶ 21.
- 22. Credit for adoption expenses (Complete the **Adoption Tax Credit Worksheet** on Page 18 of the instructions.) ▶ 22.
- 23. Credit for children with disabilities who require special education (See instructions on Page 18.) ▶ 23.
- 24. Credit for Qualified Business Investments (See instructions on Page 18. You must attach a copy of the tax credit approval letter that you received from the Department of Revenue.) ▶ 24.
- 25. Credit for disabled taxpayer, dependent, or spouse (Complete **Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent, or Spouse**, and enter the amount from Line 13 or 14, whichever is applicable.) ▶ 25.
- 26. Credit for certain real property land donations (See instructions on Page 19.) ▶ 26.
- 27. Credit for rehabilitating an **income-producing** historic structure (See instructions on Page 19.)
Enter expenditures and expenses on Lines 27a, 28a, 29a, and 30a only in the first year the credit is taken
Enter qualified rehabilitation expenditures ▶ 27a. Enter installment amount of credit ▶ 27b.
- 28. Credit for rehabilitating a **nonincome-producing** historic structure (See instructions on Page 19.)
Enter rehabilitation expenses ▶ 28a. Enter installment amount of credit ▶ 28b.
- 29. Credit for rehabilitating an **income-producing** historic mill facility (See instructions on Page 19.)
Enter qualified rehabilitation expenditures ▶ 29a. Enter amount of credit ▶ 29b.
- 30. Credit for rehabilitating a **nonincome-producing** historic mill facility (See instructions on Page 19.)
Enter rehabilitation expenses ▶ 30a. Enter installment amount of credit ▶ 30b.

31. Other miscellaneous income tax credits (See instructions on Page 19.)

Fill in applicable circles:

- | | |
|--|---|
| <input type="radio"/> Property Taxes on Farm Machinery | <input type="radio"/> Gleaned Crops |
| <input type="radio"/> Handicapped Dwelling Units | <input type="radio"/> Poultry Composting |
| <input type="radio"/> Conservation Tillage Equipment | <input type="radio"/> Recycling Oyster Shells |

- 32. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478. ▶ 31.
- 33. Total (Add Lines 19, 20b, 21, 22, 23, 24, 25, 26, 27b, 28b, 29b, 30b, 31, and 32) ▶ 32.
- 34. Amount of total North Carolina income tax (From Form D-400, Line 14) ▶ 33.
- 35. Enter the lesser of Line 33 or Line 34 ▶ 34.
- 36. Business incentive and energy tax credits (See instructions on Page 20. Attach Form NC-478 and any required supporting schedules to the front of your income tax return.)
Fill in circle if NC-478 is attached. Example: ▶ 35.
- 37. Add Lines 35 and 36 (Enter the total here and on Form D-400, Line 15.)
The amount on this line may not exceed the tax shown on Form D-400, Line 14. ▶ 36.



Part 5. Earned Income Tax Credit (Not limited to the amount of tax)

You are allowed a credit equal to 5% of the Earned Income Tax Credit allowed on your federal return. For part-year residents and nonresidents, the credit must be prorated based on the ratio of income subject to North Carolina tax to total federal income.

- 38. Enter the amount of your federal earned income tax credit. Number of qualifying children ▶ 38.
- 39. Multiply Line 38 by 5% (.05)
Full-year residents enter this amount here and on Line 21 of Form D-400. ▶ 39.
- 40. **Part-year residents and nonresidents** multiply the amount on Line 39 by the decimal amount from Form D-400, Line 12 and enter the result here and on Line 21 of Form D-400. If Line 12 of Form D-400 is more than 1.0000, enter the amount from Line 39 here and on Line 21 of Form D-400. ▶ 40.

Part 6. Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Not limited to the amount of tax)

- 41. a. Enter the amount of qualified N.C. Unemployment Insurance Contributions ▶ 41a.
- b. Multiply Line 41a by 25% (.25) and enter the amount here and on Line 22 of Form D-400 ▶ 41b.