

← Staple W-2s Here
D-400
 Web-Fill
 9-08

Individual Income Tax Return 2008

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

For calendar year **2008**, 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 <small>(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)</small>	M.I.	Your Last Name
If a Joint Return, Spouse's First Name	M.I.	Spouse's Last Name
Address		County <small>(Enter first five letters)</small>
City	State	Zip Code
		Country <small>(If not U.S.)</small>

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

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund
Taxpayer (MM-DD-YY) Spouse (MM-DD-YY) <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> If return is for a deceased taxpayer or deceased spouse, enter date of death. </div>	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. You Your Spouse (Fill in appropriate circle) <input type="radio"/> Yes <input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> No	Fill in appropriate circle if you want to designate \$3 to this fund. Your tax remains the same whether or not you make a designation. You Your Spouse <input type="radio"/> Democratic <input type="radio"/> Democratic <input type="radio"/> Republican <input type="radio"/> Republican <input type="radio"/> Libertarian <input type="radio"/> Libertarian <input type="radio"/> Unspecified <input type="radio"/> Unspecified
<input type="radio"/> Fill in circle if return is filed and signed by Executor or Administrator.		

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 2008? 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 51 through 53.*
 Was your spouse a resident for the entire year? Yes No

Filing Status **Same as federal. Fill in one circle only.** If your spouse was a nonresident and had no North Carolina taxable income in 2008, see the Line Instructions for Lines 1 through 5. If you do not indicate your filing status by filling in one of the circles, any refund due will be delayed.

1. **Single**

2. **Married Filing Jointly**

3. **Married Filing Separately** → (Enter your spouse's full name and Social Security Number) Name _____ SSN _____

4. **Head of Household**

5. **Qualifying Widow(er) with Dependent Child** (Year spouse died: _____)

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

Enter Whole U.S. Dollars Only

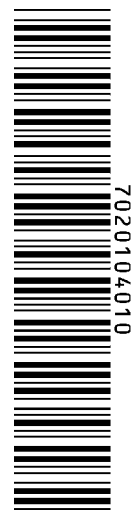
6. **Taxable Income from Your Federal Income Tax Return**
 Form 1040, Line 43; Form 1040A, Line 27; or Form 1040EZ, Line 6
(If zero, see the Line Instructions) ▶ 6.

7. **Additions to Federal Taxable Income**
 All taxpayers must complete **Lines 30 through 40 on Page 3** and enter amount from Line 40 ▶ 7.

8. **Add Lines 6 and 7** 8.

9. **Deductions from Federal Taxable Income**
 If applicable, complete **Lines 41 through 50 on Page 3** and enter amount from Line 50 ▶ 9.

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



- 11. Enter amount from Line 10 11.
- 12. **Part-year residents and nonresidents** 12.
Complete Lines 51 through 53 on Page 4 and enter decimal amount from Line 53
- 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** 14.
If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 17 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 25 to calculate your tax.
- 15. **Tax Credits** (From Form D-400TC, Part 4, Line 36 - 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 7) ▶ 17.
- 18. Add Lines 16 and 17 18.
- 19. **North Carolina Income Tax Withheld**
 - (Staple original or copy of the original State wage and tax statement(s) in top left-hand corner of the return)
 - a. Your tax withheld ▶ 19a.
 - b. Spouse's tax withheld ▶ 19b.
- 20. **Other Tax Payments**
 - a. 2008 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. Add Lines 19a through 21 and enter the total on Line 22 22.
- 23. a. If Line 18 is more than Line 22, subtract and enter the result ▶ 23a.
 - b. Penalties and interest (See Line instructions) 23b.
 - c. Interest on the underpayment of estimated income tax (See Line instructions and enter letter in box, if applicable) ▶ 23c.

Exception to underpayment of estimated tax ▶
- 24. Add Lines 23a, 23b, and 23c and enter the total - Pay This Amount 24. \$
You can now pay online. Go to our website and click on Electronic Services for details.
- 25. If Line 18 is less than Line 22, subtract and enter the result 25.
- 26. Amount of Line 25 to be applied to 2009 Estimated Income Tax ▶ 26.
- 27. Contribution to the N.C. Nongame and Endangered Wildlife Fund ▶ 27.
- 28. Add Lines 26 and 27 28.
- 29. Subtract Line 28 from Line 25 and enter the Amount To Be Refunded ▶ 29.
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 9.)

30. Enter the itemized deductions or the standard deduction from your federal return

- Form 1040, Line 40
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$5,450 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$10,900 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**

Enter Whole U.S. Dollars Only

▶ 30.

31. 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
<input type="radio"/> Head of household	\$4,400	<input type="radio"/> Married filing separately:	
<input type="radio"/> Qualifying widow(er)	\$6,000	If your spouse does not claim itemized deductions ..	\$3,000
		If your spouse claims itemized deductions	0

▶ 31.

Note: If 65 or older or blind **OR** if someone can claim you as a dependent, see the applicable chart or worksheet on Page 9 to determine the amount to enter on this line.

32. Subtract Line 31 from Line 30 and enter the result here, but not less than zero 32.

33. If you claimed the standard deduction on your federal return, do not enter any amount on Line 33. Instead, skip Line 33 and go to Line 34.

33. 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. **IMPORTANT:** If you were required to complete the **Itemized Deductions Worksheet** in the instructions for **Federal Form 1040**, and you answered "Yes" on Line 7 of the federal worksheet, see Page 10. ▶ 33.

34. If you claimed the standard deduction, enter the amount from Line 32 above.

34. If you itemized your deductions, compare Line 32 with Line 33 and enter whichever is less. ▶ 34.

35. Personal exemption adjustment (Complete the **Personal Exemption Adjustment Worksheet** on Page 10 of the instructions and enter the result) ▶ 35.

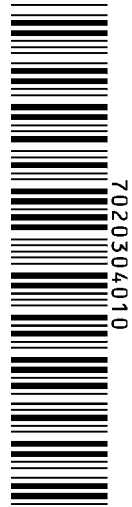
36. Interest income from obligations of states other than North Carolina ▶ 36.

37. Adjustment for domestic production activities (See instructions on Page 10) ▶ 37.

38. Adjustment for bonus depreciation (See instructions on Page 10) ▶ 38.

39. Other additions to federal taxable income (Attach explanation or schedule) ▶ 39.

40. Total additions - Add Lines 34 through 39 (Enter the total here and on Line 7) 40.



Deductions from Federal Taxable Income (See Line Instructions beginning on Page 11.)

41. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 41.

42. Interest income from obligations of the United States or United States' possessions ▶ 42.

43. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 43.

44. 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 11**) ▶ 44.

45. If you have retirement benefits not reported on Lines 43 or 44, complete the **Retirement Benefits Worksheet** on Page 11 and enter the result here ▶ 45.

46. Severance wages (See Line instructions on Page 12 for explanation of qualifying severance wages) ▶ 46.

47. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (**Important:** See Line instructions on Page 12) ▶ 47.

48. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See Line instructions on Page 12 for deduction limitations) ▶ 48.

49. Other deductions from federal taxable income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 49.

50. Total deductions - Add Lines 41 through 49 (Enter the total here and on Line 9) 50.

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

(See Line Instructions beginning on Page 12. Note: **Do not** complete Lines 51 through 53 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	
Date residency began	Date residency ended
(MM-DD-YY)	(MM-DD-YY)

Spouse	
Date residency began	Date residency ended
(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 complete the worksheet on Page 12 of the instructions to determine the amounts to enter on Lines 51 and 52 below.

Enter Whole U.S. Dollars Only

- 51. Enter the amount from **Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet** on Page 12 of the Instructions. ▶ 51.
- 52. Enter the amount from **Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet** on Page 12 of the Instructions. ▶ 52.
- 53. Divide Line 51 by Line 52 (Enter the result as a decimal amount here and on Line 12; round to four decimal places.) 53.

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 _____

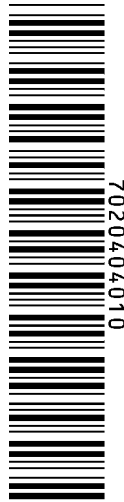
Preparer's FEIN, SSN, or PTIN ▶

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



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 received a pre-addressed income tax booklet **and** you do not pay your tax online, use the payment voucher (**Form D-400V**) included in the back of the booklet. Complete the voucher and enclose it with your return and payment in the envelope provided. **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. Do not use Form D-400V if any of the preprinted information does not match what you entered on your return. Instead, go to our website to generate a personalized D-400V with the correct information. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.