# D-400 Web 10-11 Print in Black or Blue Ink Only. No Pencil or Red Ink. For calendar ye

# Individual Income Tax Return 2011

North Carolina Department of Revenue

IMPORTANT: Do not send a photocopy of this form.

<u> </u>											
Keturn He	For calendar year <b>2011</b> , or fiscal year beginning (MI	lendar year <b>2011</b> , or fiscal year beginning (MM-DD) = = = and ending (MM-DD-YY) = =									
et l	ur Social Security Number Spouse's Social Security Number										
r ⊑	<b>←</b> (	You <u>must</u> enter your social security number(s)									
<u> </u>		Social Security Humb	Jei(s)								
s of Your	Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDI	RESS) M.I.	Your Last Nam	е							
All Pages	If a Joint Return, Spouse's First Name	M.I.	Spouse's Last	Name	<u> </u>						
	Mailing Address					Apartment Number					
Staple	City	State	Zip Code	e Cou	intry (If not U.S.)	County (Enter first five letters)					
0	← Fill in circle if you or your spouse wer	e out of the co	ountry on	April 15 an	d a U.S. citizen	or resident.					
0	Fill in circle if this is an AMENDED 2011 retu (Note: This form cannot be used for tax years other than 20	I <b>rn. IMPORTANT</b> : )11.) <b>2011 Individ</b> u	: You must a	also complete <b>Fo</b> F <b>ax Return</b> , and	rm D-400X-WS, Work attach it to the front of	sheet for Amending your amended return.					
Dec	eased Taxpayer Information	N.C. Public Car	mpaign Fເ	ınd	N.C. Political Parties Financing Fund						
	Fill in circle if return is filed and signed by Executor, Administrator or Court-Appointed Personal Representative.	Mark 'Yes' if you taxes to this special materials and for	al Fund for v	oter education		if you want to designate tax remains the same like a designation.					
_	Taxpayer (MM-DD-YY)	spending limits.		Yes' does not	You	Your Spouse					
	f return is for a	change your tax o			<ul><li>Democratic</li></ul>	<ul><li>Democratic</li></ul>					
	leceased taxpayer Spouse (MM-DD-YY)	Fill in	<u>You</u>	Your Spouse	Republican	Republican					
	enter date of death.	appropriate	O Yes	O Yes	Libertarian	Libertarian					
		Circle	O No	O No	Unspecified	Unspecified					
Ente	eral Adjusted Gross Income or federal adjusted gross income from your federal return on 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4	if neo	circle  qative	)	.,	0 ===					
	were you a resident of N.C. for the entire year Was your spouse a resident for the entire year		to	Page 4 of Form	es 1 through 11. Then g n D-400. Fill in residen plete Lines 54 through 5	cy =====					
	Filing Status Same as federal. Fill in one circ Carolina taxable income in 2011, s indicate your filing status by filling  District Same as federal. Fill in one circ Carolina taxable income in 2011, s indicate your filing status by filling  Married Filing Jointly  Married Filing Separately → (Enter your spous full name and Social Separately)	see the Line Instruction in one of the circles, a	ns for Lines 1 th	nrough 5. If you do will be delayed.	Enter the Number Exemptions claim on your federa income tax return	ned					
	<ul> <li>4. O Head of Household Security Number</li> <li>5. O Qualifying Widow(er) with Dependent Child</li> </ul>	r) ssn		)							
<b>□</b>				Enter Wh	ole U.S. Dollars Only						
	<ol> <li>Taxable Income from Your Federal Income Form 1040, Line 43; Form 1040A, Line 27; or Form (If zero, see the Line Instructions)</li> </ol>		<b>▶</b> 6.	0		00					
Staple W-2s Here	7. Additions to Federal Taxable Income All taxpayers must complete Lines 31 through 41 on Page 3 and enter amount from Line 41	If amount on Line 6, 8, 10, 11, or 13 is	<b>&gt;</b> 7.			00					
Staple	8. Add Lines 6 and 7	negative, fill in circle.	8.	0		00					
U)	9. Deductions from Federal Taxable Income If applicable, complete Lines 42 through 53 on Pages 3 and 4 and enter amount from Line 53	Example:	<b>&gt;</b> 9.			00					
	<b>10.</b> Line 8 <b>minus</b> Line 9		10.	0		00					

26. 26. Overpayment - If Line 18 is less than Line 23, subtract and enter the result -00 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 29. Add Lines 27 and 28 \_00 30. Subtract Line 29 from Line 26 and enter the Amount To Be Refunded 30 **.**00 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.)

	Additions to I design reaches (see Eine instructions beginning on Fage 1)	!·/			
31.	Enter the itemized deductions or the standard deduction from your federal return	1			
	● Form 1040, Line 40 ● Form 1040A, Line 24	Enter Whole U.S. Dollars Only			
	<ul> <li>Form 1040EZ SINGLE filers - enter \$5,800 OR the amount from Line 5 of Form 1040EZ, whichever is less</li> <li>Form 1040EZ MARRIED FILING JOINTLY filers - enter \$11,600 OR the amount from Line 5 of Form 1040EZ, whichever is less</li> </ul>	▶ 31.			
32.	Enter your N.C. standard deduction (The standard deduction for most people is shown below.)	1			
	● Single\$3,000 ● Married filing jointly\$6,000 ● Head of household\$4,400 ● Married filing separately:	<b>&gt;</b> 00			
	Qualifying widow(er)\$6,000 If your spouse does not claim itemized deductions\$3,000 If your spouse claims itemized deductions				
	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.	, , ,			
<u>^</u>	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	<b>▶</b> 34.			
<u> </u>	Line 8 of Federal Schedule A.	John,			
35. ♠	in you distinct the cultivated deduction, onto the amount non-zine of above.	<b>▶</b> 35.			
<u>/!\</u>	If you itemized your deductions, compare Line 33 with Line 34 and enter whichever is less.				
36. 	Personal exemption adjustment (See instructions on Page 12)	<b>▶</b> 36. <b></b>			
37.	Interest income from obligations of states other than North Carolina	▶ 37.			
38	Adjustment for bonus depreciation (See instructions on Page 12)	<b>▶</b> 38.			
	Trajustition to residue depresiduon (esse metastione en rage 12)	00			
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 Pederal Taxable Income)	age 13.)			
42.	State or local income tax refund if included on Line 10 of Federal Form 1040	<b>▶</b> 42. <b></b>			
43.	Interest income from obligations of the United States or United States' possessions	<b>▶</b> 43. <b></b>			
44.	Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return	► 44. <u> </u>			
45.	Retirement benefits received from <b>vested</b> N.C. State government, N.C. local government, or federal government retirees ( <i>Bailey settlement - Important:</i> See <i>Line instructions on Page 13</i> )	<b>▶</b> 45.			
46.	If you have retirement benefits not reported on Lines 44 or 45, complete the	<b>▶</b> 46.			
	Retirement Benefits Worksheet on Page 14 and enter the result here				
l	Severance wages (See Line instructions on Page 14 for explanation of qualifying severance wages)  Adjustment for bonus depreciation added back in 2008, 2009, and 2010 (See Line instructions on	▶ 47. Page 14)			
-0.	48a. 2008 48b. 2009 48c. 2010	1 age 17)			
	►	.00			
	(Add Lines 48a, 48b, and 48c and enter on Line 48d.)	▶48d <b>.</b> 00			
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			

Tax Year 2011 Your Social Security Number

N.C. DEPT. OF REVENUE P.O. BOX 25000

RALEIGH, NC 27640-0640

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1	0-11	`	, , ,				
	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)						
52	Other deductions from federal taxable income (Attach exponot include any deduction for retirement benefits on this line	<b>&gt;</b> 52.	.,				
53	. Total deductions - Add Lines 42 through 52 (Enter the t	53.	.,				
	Computation of North Carolina Taxable Inc. (See Line Instructions beginning on Page 14. Note: Do	ome fo	r Part-Year Resid plete Lines 54 through	lents and Nonreside 56 if you were a full-year	nts resident.)		
F	- Fill in applicable circles				Van Chana		
	Fill in circle(s) if you or your spouse moved into or out of North Car	ates of residency in the boxes.	You Spouse → ○				
	You			Spouse			
	Date residency began Date residency ended		Date residency began	Date residency	ended		
	(MM-DD-YY) (MM-DD-YY)		(MM-DD-YY)		M-DD-YY)		
L	Fill in circle(s) if you or your spouse were <i>nonresidents of N</i>	orth Caro	<i>lina</i> for the entire year.		<b>→</b> ○ ○		
Pa	art-year residents must read the instructions on Page 14 and comple	te the work	sheet on Page 15 to deterr	mine the amounts to enter on L	ines 54 and 55 below.		
54	Enter the amount from Column B, Line 33 of the Part- Resident/Nonresident Worksheet on Page 15 of the Ir		If amount on Line 54 or 55 is negative, fill in circle.	<b>▶</b> 54. ○	.,		
55	Enter the amount from Column A, Line 33 of the Part-Resident/Nonresident Worksheet on Page 15 of the In	<b>Year</b> nstruction	Example: ●	<b>▶</b> 55. ○	.,		
56	Divide Line 54 by Line 55 (Enter the result as a decimal a to four decimal places.)	amount he	re and on Line 12; rour	nd 56.			
	I certify that, to the best of my knowledge, this return is accurate and complete.	If prepared based on	d by a person other than tax all information of which the p	payer, this certification is preparer has any knowledge.			
Sign Here	Your Signature Date	Paid Prepa	rer's Signature	Date			
Sign	Spouse's Signature (If filing joint return, both must sign.) Date	Preparer's	FEIN, SSN, or PTIN				
	Home Telephone Number (Include area code.)	Prep	arer's Telephone Number (Incl	ude area code.)			

### **Original Return Payment Options**

If you ARE NOT due a

refund, mail return, any payment, and D-400V to:

Online – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to our website at www.dornc.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.

N.C. DEPT. OF REVENUE P.O. BOX R

RALEIGH, NC 27634-0001

If REFUND mail

return to:

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

