

D-400 Individual Income Tax Return 2016

AMENDED RETURN

Fill in circle. (See instructions.)

IMPORTANT: Do not send a photocopy of this form.

For calendar year **2016**, 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

PLOTTING

F

JAILBREAK

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)

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. See instructions for information about the Fund.

Fill in circle if you or, if married filing jointly, your spouse were out of the country on April 15 and a U.S. citizen or resident.

Deceased Taxpayer Information

Enter date of death of deceased taxpayer or deceased spouse.

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

Taxpayer
(MM-DD-YY)

Spouse
(MM-DD-YY)

Residency Status

Were you a resident of N.C. for the entire year of 2016?

Yes No

Was your spouse a resident for the entire year?

Yes No

If **No**, complete Lines 1 through 12. Then go to Part D of Schedule S. Fill in residency information and complete Lines 24 through 26.

Did you claim the standard deduction on your 2016 federal return?

Yes No

Veteran Information

Are you a veteran?

Yes No

Is your spouse a veteran?

Yes No

(See Instructions.)

Filing Status

1. **Single** Fill in one circle only. (See instructions.)

2. **Married Filing Jointly**

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

4. **Head of Household**

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

Enter Whole U.S. Dollars Only

6. **Adjusted gross income from your federal return** (If negative, see instructions.)

▶ 6. 35500.00

7. **Additions to federal adjusted gross income** (From Line 6 of Form D-400 Schedule S, Part A)

▶ 7. 1500.00

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

8. 37000.00

9. **Deductions from federal adjusted gross income** (From Line 14 of Form D-400 Schedule S, Part B)

▶ 9. 37000.00

10. **Subtract Line 9 from Line 8.**

10. 37000.00

11. **N.C. standard deduction** OR **N.C. itemized deductions**

Fill in one circle only. (If itemizing, complete Part C of Form D-400 Schedule S, and enter the amount from Line 23.)

▶ 11. 16500.00

12. **Subtract Line 11 from Line 10.**

12. 20500.00

13. **Part-year residents and nonresidents** (From Line 26 of Form D-400 Schedule S, Part D)

▶ 13. 20500.00

14. **North Carolina Taxable Income** Full-year residents enter the amount from Line 12. Part-year residents and nonresidents multiply amount on Line 12 by the decimal amount on Line 13.

▶ 14. 20500.00

15. **North Carolina Income Tax** To calculate your tax, multiply Line 14 by 5.75% (0.0575). If Line 14 is negative, enter -0- on Line 15.

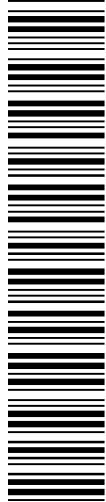
▶ 15. 1179.00



Staple All Pages of Your Return Here. →

Staple W-2s Here. →

Be sure to sign and date your return below.

| | | | |
|---|---|----------------------------|---------|
| 16. Tax Credits (From Form D-400TC, Part 3, Line 20 - You must attach Form D-400TC if you enter an amount on this line.) | ▶ | 16. | 125.00 |
| 17. Subtract Line 16 from Line 15. | | 17. | 1054.00 |
| 18. Consumer Use Tax (See instructions.) | | 18. | 14.00 |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> If you certify that no Consumer Use Tax is due, fill in circle. ▶ <input type="radio"/> </div> | | | |
| 19. Add Lines 17 and 18. | | 19. | 1068.00 |
| 20. North Carolina Income Tax Withheld | | | |
| a. Your tax withheld ▶ | | b. Spouse's tax withheld ▶ | |
| 21. Other Tax Payments | | | |
| a. 2016 estimated tax ▶ | | b. Paid with extension ▶ | |
| c. Partnership ▶ | | d. S Corporation ▶ | |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1. </div> | | | |
| 22. Amended Returns Only - Previous payments (See Amended Returns in instructions.) | | 22. | |
| 23. Total Payments - Add Lines 20a through 22. | | 23. | |
| 24. Amended Returns Only - Previous refunds (See Amended Returns in instructions.) | | 24. | |
| 25. Subtract Line 24 from Line 23. | | 25. | |
| 26. a. Tax Due - If Line 19 is more than Line 25, subtract Line 25 from Line 19. (If Line 25 is negative, see instructions.) | ▶ | 26a. | |
| b. Penalties ▶ | | 26d. | |
| c. Interest ▶ | | 26e. | |
| e. Interest on the underpayment of estimated income tax (See instructions and enter letter in box, if applicable.) | ▶ | 27. | \$ |
| 27. Add Lines 26a, 26d, and 26e. Pay This Amount - You can pay online. See instructions. | | 28. | |
| 28. Overpayment - If Line 19 is less than Line 25, subtract Line 19 from Line 25. | | 29. | |
| <div style="border: 1px solid black; padding: 5px; display: inline-block;"> Exception to underpayment of estimated tax ▶ </div> | | | |
|  | | | |
| 7020204018 | | | |
| When filing an amended return, see instructions. | | 30. | |
| 29. Amount of Line 28 to be applied to 2017 Estimated Income Tax | | 31. | |
| 30. Contribution to the N.C. Nongame and Endangered Wildlife Fund | | 32. | |
| 31. Contribution of overpayment to the N.C. Education Endowment Fund | | 33. | |
| 32. Add Lines 29, 30, and 31. | | | |
| 33. Subtract Line 32 from Line 28. This is the Amount To Be Refunded. For direct deposit, file electronically. | | | |

Sign Here

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.

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

FOR ORIGINAL RETURNS ONLY

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

D-400 Schedule S

2016 North Carolina Supplemental Schedule

Last Name (First 10 Characters)

Your Social Security Number

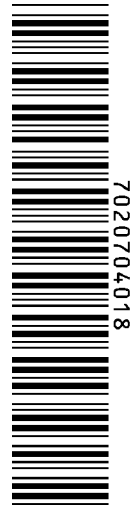
IMPORTANT: Do not send a photocopy of this form.

Important: Refer to the Instructions before completing Parts A, B, C, or D of this form. If you complete this form, you must attach this form to Form D-400, otherwise, we may be unable to process your return.

Part A. Additions to Federal Adjusted Gross Income (See Line Instructions.)

Enter Whole U.S. Dollars Only

| | | |
|--|------|---------|
| 1. Interest income from obligations of states other than North Carolina | ▶ 1. | 1500.00 |
| 2. Adjustment for domestic production activities (See instructions.) | ▶ 2. | |
| 3. Adjustment for bonus depreciation (See instructions.) | ▶ 3. | |
| 4. Adjustment for section 179 expense deduction (See instructions.) | ▶ 4. | |
| 5. Other additions to federal adjusted gross income (Attach explanation or schedule.) | ▶ 5. | |
| 6. Total additions - Add Lines 1 through 5. (Enter the total here and on Form D-400, Line 7.) | ▶ 6. | 1500.00 |



Part B. Deductions from Federal Adjusted Gross Income (See Line Instructions.)

| | | |
|---|--------|--|
| 7. State or local income tax refund if included on Line 10 of Federal Form 1040 | ▶ 7. | |
| 8. Interest income from obligations of the United States or United States' possessions | ▶ 8. | |
| 9. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return | ▶ 9. | |
| 10. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (Bailey settlement - Important: See instructions.) | ▶ 10. | |
| 11. Adjustment for bonus depreciation added back in 2011, 2012, 2013, 2014, and 2015 (See instructions.) | | |
| 11a. 2011 | ▶ | |
| 11b. 2012 | ▶ | |
| 11c. 2013 | ▶ | |
| 11d. 2014 | ▶ | |
| 11e. 2015 | ▶ | |
| (Add Lines 11a, 11b, 11c, 11d, and 11e and enter on Line 11f.) | ▶ 11f. | |
| 12. Adjustment for section 179 expense deduction added back in 2011, 2012, 2013, 2014, and 2015 (See instructions.) | | |
| 12a. 2011 | ▶ | |
| 12b. 2012 | ▶ | |
| 12c. 2013 | ▶ | |
| 12d. 2014 | ▶ | |
| 12e. 2015 | ▶ | |
| (Add Lines 12a, 12b, 12c, 12d, and 12e and enter on Line 12f.) | ▶ 12f. | |
| 13. Other deductions from federal adjusted gross income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) | ▶ 13. | |
| 14. Total deductions - Add Lines 7 through 10 and Lines 11f, 12f, and 13. (Enter the total here and on Form D-400, Line 9.) | ▶ 14. | |



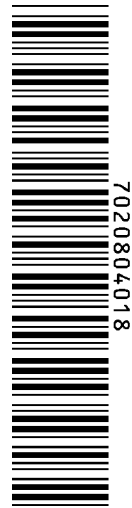
Important: If you are entitled to and claim the standard deduction on your federal income tax return, you **MUST** claim the N.C. standard deduction on your State return. If you itemized your deductions on your federal return, you may claim either the N.C. itemized deductions **OR** the N.C. standard deduction on your State return unless you are not entitled to the N.C. standard deduction. (See **Note** below.) If you claim the N.C. standard deduction, do not complete Part C. Enter the appropriate amount for your filing status from the following chart on Form D-400, Line 11. Otherwise, complete Part C, Itemized Deductions. **Note:** If you are (1) married filing a separate return for North Carolina income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction. (See instructions.)

| If your filing status is: | Your standard deduction is: |
|---|-----------------------------|
| Single | \$ 8,250 |
| Married filing jointly/Qualifying widow(er) | \$ 16,500 |
| Married filing separately | |
| If spouse <u>does not claim</u> itemized deductions | \$ 8,250 |
| If spouse <u>claims</u> itemized deductions | \$ 0 |
| Head of household | \$ 13,200 |

Part C. N.C. Itemized Deductions (See Line Instructions.)
(Do not complete Part C if N.C. standard deduction is claimed on Form D-400, Line 11.)

Note: No itemized deductions included on Schedule A, Federal Form 1040 are allowed as N.C. itemized deductions except **qualified home mortgage interest, real estate property taxes, charitable contributions, medical and dental expenses, and repayment of claim of right income.**

- | | | | |
|--|---|-----|-------|
| 15. Qualifying home mortgage interest | ▶ | 15. | |
| 16. Real estate property taxes | ▶ | 16. | |
| 17. Total home mortgage interest and real estate property taxes (Add Lines 15 and 16 and enter result.) | | 17. | |
| 18. Qualifying home mortgage interest and real estate property taxes limitation | | 18. | 20000 |
| 19. Allowable home mortgage interest and real estate property taxes (Compare Line 17 and Line 18, and enter whichever is less.) | ▶ | 19. | |
| 20. Charitable contributions | ▶ | 20. | |
| 21. Medical and dental expenses (From Line 4 of Schedule A, Federal Form 1040) | ▶ | 21. | |
| 22. Repayment of claim of right income | ▶ | 22. | |
| 23. Total N.C. itemized deductions - Add Lines 19, 20, 21, and 22 and enter the total here and on Form D-400, Line 11. | | 23. | |



Part D. Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents
(See Line Instructions.) Note: Do not complete Lines 24 through 26 if you were a full-year resident.

Fill in applicable circles.

Fill in circle(s) if you or your spouse moved into or out of North Carolina during the year. Enter the dates of residency in the boxes below. → 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) | (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 **Part-Year Resident/Nonresident Worksheet** in the instructions to determine the amounts to enter on Lines 24 and 25 below.

- | | | |
|--|---|-----|
| 24. Enter the amount from Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet (See instructions.) | ▶ | 24. |
| 25. Enter the amount from Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet (See instructions.) | ▶ | 25. |
| 26. Divide Line 24 by Line 25. (Enter the result as a decimal amount here and on Form D-400, Line 13; round to four decimal places.) | | 26. |

D-400TC

2016 Individual Income Tax Credits

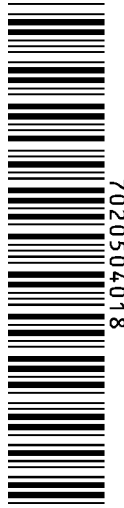
Last Name (First 10 Characters)

IMPORTANT: Do not send a photocopy of this form.

Your Social Security Number

If you claim a tax credit on Line 16 of Form D-400, you must attach this form to the return. If you do not, the tax credit may be disallowed.

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.*

| | | |
|--|--|--|
| <p>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 Line 1 and Lines 3 through 5 and deductions shown on Lines 7 through 13 of Form D-400 Schedule S, Parts A and B. Do not make any adjustment for any portion of Line 5 or 13 that does not relate to gross income. (If Line 1 is negative, fill in circle.)</p> <p>2. The portion of Line 1 that was taxed by another state or country.</p> <p>3. Divide Line 2 by Line 1 and enter the result as a decimal amount. (Round to four decimal places.)</p> <p>4. Total North Carolina income tax (From Form D-400, Line 15)</p> <p>5. Computed credit (Multiply Line 3 by Line 4.)</p> <p>6. Amount of net tax paid to the other state or country on the income shown on Line 2 (See instructions.)</p> <p>7a. Enter the lesser of Line 5 or Line 6.</p> <p>7b. Enter in the box the number of states for which credits are claimed.</p> |  | <p>Enter Whole U.S. Dollars Only</p> <p>▶ 1.</p> <p>▶ 2.</p> <p>▶ 3.</p> <p>▶ 4.</p> <p>▶ 5.</p> <p>▶ 6.</p> <p>▶ 7a.</p> <p>▶ 7b.</p> |
|--|--|--|

Part 2. Credits for Rehabilitating Historic Structures *(See instructions.)*

Enter expenditures and expenses on Lines 8a, 9a, 10a, and 11a only in the first year the credit is taken. For Lines 8a and 9a the expenditures and expenses must have been incurred prior to January 1, 2015. Enter the installment amount of the tax credit on Lines 8b, 9b, and 11b, and the total amount of the tax credit on 10b.

| | | |
|---|---|---|
| <p>8. An income-producing historic structure (Article 3D) ▶ 8a.</p> <p>9. A nonincome-producing historic structure (Article 3D) ▶ 9a.</p> <p>10. An income-producing historic mill facility (Article 3H) ▶ 10a.</p> <p>11. A nonincome-producing historic mill facility (Article 3H) ▶ 11a.</p> <p>12. An income-producing historic structure (Article 3L) (From Line 17 of Form NC-Rehab, Part 4) ▶ 12.</p> <p>13. A nonincome-producing historic structure (Article 3L) (From Line 20 of Form NC-Rehab, Part 4) ▶ 13.</p> | <p>If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.</p> | <p>▶ 8b.</p> <p>▶ 9b.</p> <p>▶ 10b.</p> <p>▶ 11b.</p> <p>▶ 12.</p> <p>▶ 13.</p> |
|---|---|---|

Part 3. Other Tax Credits and Computation of Total Tax Credits to be Taken for Tax Year 2016

| | | |
|---|--|---|
| <p>14. Credit for Children (Complete the Credit for Children Worksheet in the instructions.)</p> <p>15. Tax credits carried over from previous year, if any. Do not include any carryover of tax credits claimed on Form NC-478.</p> <p>16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14b, and 15.</p> <p>17. Total North Carolina income tax (From Form D-400, Line 15)</p> <p>18. Enter the lesser of Line 16 or Line 17.</p> <p>19. Business incentive and energy tax credits (See instructions.)</p> <p>20. Total Tax Credits to be Taken for Tax Year 2016 (Add Lines 18 and 19. Enter the total here and on Form D-400, Line 16.) The amount on this line may not exceed the tax shown on Form D-400, Line 15.</p> | <p>Number of dependent children for whom you were allowed a federal child tax credit ▶ 14a. 1</p> <p>▶ 14b. 125.00</p> <p>▶ 15.</p> <p>▶ 16.</p> <p>▶ 17.</p> <p>▶ 18.</p> <p>▶ 19.</p> <p>▶ 20. 125.00</p> | <p>Attach Form NC-478 and any required supporting schedules to the front of Form D-400.</p> |
|---|--|---|