

# Individual Income Tax Return 2004

North Carolina Department of Revenue

For calendar year **2004**, or other tax year beginning (MM-DD-YY) and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

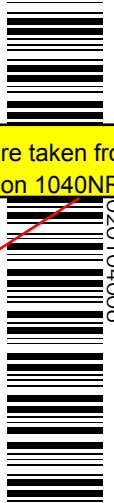
**You must enter your  
 social security number(s)**

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

Deceased Taxpayer Information	N.C. Public Campaign Fund	N.C. Political Parties Financing Fund														
If return is for a deceased taxpayer or deceased spouse, enter date of death.  Deceased taxpayer's date of death (MM-DD-YY)	This fund pays for a nonpartisan voter guide and helps fund judicial candidates who accept strict fund-raising and spending limits. Do you agree that \$3 should go to this fund? Filling in a circle below will not increase your tax or reduce your refund.  <table style="width: 100%;"> <tr> <td style="text-align: center;"><u>You</u></td> <td style="text-align: center;"><u>Your Spouse</u></td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> Yes</td> <td style="text-align: center;"><input type="radio"/> Yes</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> No</td> <td style="text-align: center;"><input type="radio"/> No</td> </tr> </table>	<u>You</u>	<u>Your Spouse</u>	<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 \$1 to this fund. Your tax remains the same whether or not you make a designation.  <table style="width: 100%;"> <tr> <td style="text-align: center;"><u>You</u></td> <td style="text-align: center;"><u>Your Spouse</u></td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> Democratic</td> <td style="text-align: center;"><input type="radio"/> Democratic</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> Republican</td> <td style="text-align: center;"><input type="radio"/> Republican</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/> Unspecified</td> <td style="text-align: center;"><input type="radio"/> Unspecified</td> </tr> </table>	<u>You</u>	<u>Your Spouse</u>	<input type="radio"/> Democratic	<input type="radio"/> Democratic	<input type="radio"/> Republican	<input type="radio"/> Republican	<input type="radio"/> Unspecified	<input type="radio"/> Unspecified
<u>You</u>	<u>Your Spouse</u>															
<input type="radio"/> Yes	<input type="radio"/> Yes															
<input type="radio"/> No	<input type="radio"/> No															
<u>You</u>	<u>Your Spouse</u>															
<input type="radio"/> Democratic	<input type="radio"/> Democratic															
<input type="radio"/> Republican	<input type="radio"/> Republican															
<input type="radio"/> Unspecified	<input type="radio"/> Unspecified															

If you are considered a nonresident for tax purposes, you cannot be considered a resident of N.C.

Figure taken from line #10 on 1040NREZ



**Federal Adjusted Gross Income**  
 Enter federal adjusted gross income from your federal return (Form 1040, Line 36; Form 1040A, Line 21; Form 1040EZ, Line 4; or TeleFile Tax Record, Line I)

**Residency Status** Were you a resident of N.C. for the entire year of 2004?  Yes  No  
 Was your spouse a resident for the entire year?  Yes  No  
*If no, complete Lines 47 through 51 on Page 4*

**Filing Status** Same as federal. Fill in one circle only. If your spouse was a nonresident and had no North Carolina taxable income in 2004, 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

If you claimed dependent (s) on your federal form, this number will be greater than 1.

Page references are to Form D-401, Individual Income Tax Instructions

Enter Whole U.S. Dollars Only

- 6. **Taxable Income from Your Federal Income Tax Return**  
 Form 1040, Line 42; Form 1040A, Line 27; Form 1040EZ, Line 6; or TeleFile Tax Record, Line K(1) Taxable Income (If zero, see the Line Instructions) 6.

Line #14 from 1040NREZ
- 7. **Additions to Federal Taxable Income**  
 All taxpayers must complete Lines 29 through 38 on Page 3 and enter amount from Line 38 7.

Amount taken from worksheet on page 3
- 8. **Add Lines 6 and 7** 8.

Amount taken from line 46 on page 3.
- 9. **Deductions from Federal Taxable Income**  
 If applicable, complete Lines 39 through 46 on Page 3 and enter amount from Line 46 9.
- 10. **Line 8 minus Line 9** 10.

Enter Whole U.S. Dollars Only

11. Enter amount from Line 10

Decimal amount from page 4, line 51.

11.

12. Part-year residents and nonresidents

Complete Lines 47 through 51 on Page 4 and enter decimal amount from Line 51

12.

13. North Carolina Taxable Income

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

13.

14. North Carolina Income Tax

If the amount on Line 13 is less than \$68,000, use the Tax Table beginning on Page 15 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 23 to calculate your tax.

14.

15. Tax Credits (From Form D-400TC, Part 4, Line 31 - You must attach Form D-400TC if you enter an amount on this line)



15.

16. Subtract Line 15 from Line 14

This amount is derived from the tax table, which begins on page 15 of the D-400 instructions.

16.

17. Consumer Use Tax (See instructions on Page 6)



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.

The amount of state tax withheld from your income can be found on your W-2 and/or 1042S form(s).

20. Other Tax Payments

a. 2004 Estimated Tax



20a.

b. Paid with Extension



20b.

c. Partnership



20c.

d. S Corporation



20d.

21. Add Lines 19a through 20d and enter the total on Line 21

If you owe taxes to the state of NC, line #18 will be larger than line#21. List difference here.

21.

22. a. If Line 18 is more than Line 21, subtract and enter the result



22a.

b. Penalty for underpayment of estimated income tax (See instructions and enter letter in box, if applicable)



22b.

c. Other penalties and interest (See instructions)

If you owe taxes, list total amount here (from line 22a) See instructions for payment methods.

22c.

23. Add Lines 22a, 22b, and 22c and enter the total - Pay This Amount

You can now pay online. Go to our website and click on Electronic Services for details.

23.

\$

24. If Line 18 is less than Line 21, subtract and enter the result

24.

25. Amount of Line 24 to be applied to 2005 Estimated Income Tax



25.

26. Contribution to the N.C. Nongame and Endangered Wildlife Fund

If line #18 is smaller than line #21, you are due a refund. Subtract #18 from #21 and put total here

26.

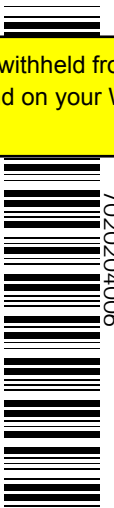
27. Add Lines 25 and 26

27.

28. Subtract Line 27 from Line 24 and enter the Amount To Be Refunded



28.



Amount listed on line #11 from 1040NREZ. If you are from India and you took the standard deduction on your federal tax form, you are required to list that standard deduction amount on your NC tax form.

**Additions to Federal Taxable Income** (See Line Instructions beginning on Page 8.)

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

- Form 1040, Line 39
- Form 1040A, Line 24
- Form 1040EZ SINGLE filers - enter \$4,850 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- Form 1040EZ MARRIED FILING JOINTLY filers - enter \$9,700 **OR** the amount from Line 5 of Form 1040EZ, **whichever is less**
- TeleFile Tax Record filers - enter standard deduction from Line J(1) of TeleFile Tax Record

Enter Whole U.S. Dollars Only

▶ 29.

Nonresident aliens are not allowed to take the N.C. standard deduction.

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

- Single ..... \$3,000
- Married filing jointly ..... \$6,000
- Head of household ..... \$4,400
- Married filing separately: If y..... 000
- Qualifying widow(er) .... \$6,000 If y..... 0

▶ 30.

**Note: If 65 or older or blind** the applicable chart or worksheet

Amount of state and local taxes that you deducted from your gross income on 1040NREZ. If you took standard deduction on 1040NREZ, skip this line.

31. Subtract Line 30 from Line 29 and enter the result here, but not less than zero **IMPORTANT: If you claimed the standard deduction on your federal return, skip Line 32 and enter on Line 33 the amount entered on Line 31**

▶ 31.

32. If you itemized your deductions on your federal return, Form 1040, enter the state and local income taxes or the general sales 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, see Page 9**

▶ 32.

33. Compare Line 31 with Line 32 and enter whichever is less

▶ 33.

34. Personal exemption adjustment (Complete the **Personal Exemption Adjustment Worksheet** on Page 9 of the instructions and enter the result)

▶ 34.

35. Interest income from obligations of states other than North Carolina

▶ 35.

36. Adjustment for additional first-year depreciation (See instructions on Page 9)

▶ 36.

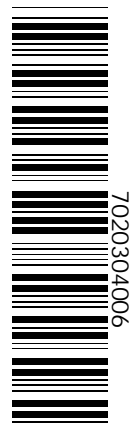
37. Other additions to federal taxable income (Attach explanation or schedule)

▶ 37.

Enter this amount on line 7 of page 1

38. Total additions - Add Lines 33 through 37 (Enter the total here and on Line 7)

▶ 38.



**Deductions from Federal Taxable Income** (See Line Instructions beginning on Page 8.)

If you received a tax refund last year from the state of NC, list amount of refund here.

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

▶ 39.

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

▶ 40.

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

▶ 41.

42. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (**Bailey settlement**)

▶ 42.

43. If you have retirement benefits not reported on Lines 41 or 42, complete the **Retirement Benefits Worksheet** on Page 11 and enter the result here

▶ 43.

44. Severance wages (See Line instructions on Page 11 for explanation of qualifying severance wages)

▶ 44.

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

List this amount on line 9 of page 1.

▶ 45.

46. Total deductions - Add Lines 39 through 45 (Enter the total here and on Line 9)

▶ 46.

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

(See Line Instructions beginning on Page 11. Note: Do not complete Lines 47 through 51 if you were a full-year resident.)


	You	Your Spouse
If you were a part-year resident of North Carolina, enter the dates of residency in the boxes. →	Date residency began (MM-DD-YY)	
	Date residency ended (MM-DD-YY)	
47. Total income while you were a Resident of North Carolina	▶ 47.	
48. Total income from North Carolina sources while you were a Nonresident of North Carolina	▶ 48.	
49. Add Lines 47 and 48	▶ 49.	
50. Total income from all sources Form 1040, Line 22; 1040A, Line 15; 1040EZ, Line 4; or TeleFile Tax Record, Line I (If you entered additions or deductions on Lines 7 or 9, see the instructions on Page 11)	▶ 50.	
51. Divide Line 49 by Line 50 (Enter the result as a decimal amount here and on Line 12; round to four decimal places)	▶ 51.	

Nonresident aliens cannot be residents of NC, so leave this blank

Enter Whole U.S. Dollars Only

List only that income you earned from NC sources. DO NOT list income earned in another state.

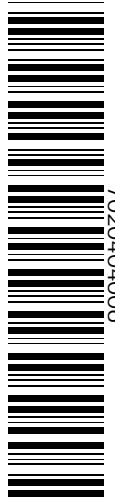
If you earned income in another state, this number will be less than 1

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 ▶ _____
	Daytime 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

Use this address only if you will be receiving a refund of taxes that you paid.



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.dor.state.nc.us](http://www.dor.state.nc.us) 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.