D-400X
Web-Fill
12-13

Amended North Carolina Individual Income Tax Return *2013*

North Carolina Department of Revenue

PRINT | CLEAR

Print in Black or Blue Ink Only. No Pencil or Red Ink.

IMPORTANT: Do not send a photocopy of this form.

Staple All Pages of Your Return Here

For calendar year **2013,** or fiscal year beginning *(MM-DD-YY)* and ending *(MM-DD-YY)*

Your Social Security Number

You must enter your social security number(s)

Spouse's Social Security Number

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)*

Deceased Taxpayer Information

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

If return is for a deceased taxpayer or deceased spouse, enter date of death.

Taxpayer *(MM-DD-YY)*

Spouse *(MM-DD-YY)*

Reason for Amending Your Return *(Fill in the circle for all applicable boxes; see instructions)*

- Original return has been previously audited by the Department
- Federal audit change
- Filing Status
- Claim of right
- Treaties
- Protective claim
- Net operating loss (Include copy of your federal form 1045, including Schedules A & B)
- Tax credits (Attach Form D-400TC)
- Other

Important

You must complete the entire form including the explanation of changes section on Page 4.

Residency Status

Were you a resident of N.C. for the entire year of 2013? Yes No

Was your spouse a resident for the entire year? Yes No

*If **No**, complete Lines 1 through 15. Then go to Page 4 of Form D-400X. Fill in residency information and complete Lines 52 through 54.*

Filing Status

Fill in one circle only. *(See instructions on Page 7)*

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. Federal adjusted gross income *(Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4; or Form 1040X, Line 1)* ***(If negative, see the Line instructions)*** 6.

7. Additions to federal adjusted gross income *(If applicable, complete **Lines 33 through 38 on Page 3** and enter amount from Line 38)* 7.

8. Add Lines 6 and 7 8.

9. Deductions from federal adjusted gross income *(If applicable, complete **Lines 39 through 51 on Page 3** and enter amount from Line 51)* 9.

10. Subtract Line 9 from Line 8 10.

11. **N.C. standard deduction** **OR** **N.C. itemized deductions**
IMPORTANT: Do not enter the amount from your federal return. *(You must fill in appropriate circle. See instructions on Pages 7, 8, and 9)* 11.

12. Subtract Line 11 from Line 10 12.

13. N.C. personal exemption allowance *(See instructions on Page 9)* 13.

14. Subtract Line 13 from Line 12 14.

Staple W-2s Here

Last Name *(First 10 Characters)*

Tax Year
2013

Your Social Security Number

Be sure to sign and date your return on Page 4.

15. Enter amount from Line 14 15.

16. Part-year residents and nonresidents
Complete **Lines 52 through 54 on Page 4** and enter decimal amount from Line 54 ▶ 16.

17. North Carolina Taxable Income
Full-year residents enter the amount from Line 15
Part-year residents and nonresidents multiply amount on Line 15 by the decimal amount on Line 16 ▶ 17.

18. North Carolina Income Tax - If the amount on Line 17 is less than $68,000, use the **Tax Table** beginning on Page 22 of the instructions to determine your tax. If the amount on Line 17 is $68,000 or more, use the **Tax Rate Schedule** on Page 30 to calculate your tax. ▶ 18.

19. Tax Credits *(From Form D-400TC, Part 4, Line 37 - **You must attach Form D-400TC if you enter an amount on this line**)* ▶ 19.

20. Subtract Line 19 from Line 18 20.

21. Consumer Use Tax *(See instructions on Page 10)* ▶ 21.

22. Add Lines 20 and 21 22.

23. North Carolina Income Tax Withheld
(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 ▶ 23a.

b. Spouse's tax withheld ▶ 23b.

24. Other Tax Payments

a. 2013 Estimated Tax ▶ 24a.

b. Paid with Extension ▶ 24b.

c. Partnership ▶ 24c.

If you claim a partnership payment on Line 24c or S corporation payment on Line 24d, you must attach a copy of the NC K-1.

d. S Corporation ▶ 24d.

25. North Carolina Earned Income Tax Credit
(From Form D-400TC, Part 5) ▶ 25.

26. Amount paid with original return (Form D-400, Line 27a) plus additional tax paid after return was filed *(Do not include payments of interest or penalties.)* 26.

27. Total payments. Add Lines 23a through 26. 27.

28. 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.) 28.

29. Subtract Line 28 from Line 27 and enter the result 29.

30. a. Tax Due - If Line 22 is more than Line 29, subtract and enter the result ▶ 30a.

b. Penalties ▶ 30b.

c. Interest ▶ 30c.

d. Interest on the underpayment of estimated income tax
(See Line instructions and enter letter in box, if applicable)

Exception to underpayment of estimated tax ▶ 30d.

31. Add Lines 30a, 30b, 30c, and 30d and enter the total - **Pay This Amount** 31. $
You can pay online. Go to www.dornc.com and click on Electronic Services for details.

32. If Line 22 is less than 29, subtract and enter as **Amount to be Refunded** ▶ 32.

Last Name *(First 10 Characters)*

Tax Year
2013

Your Social Security Number

Be sure to sign and date your return on Page 4.

Additions to Federal Adjusted Gross Income *(See Line Instructions beginning on Page 12.)*

Enter Whole U.S. Dollars Only

33. Interest income from obligations of states other than North Carolina ▶ 33.

34. Adjustment for bonus depreciation *(See instructions on Page 13)* ▶ 34.

35. Adjustment for section 179 expense deduction *(See instructions on Page 13)* ▶ 35.

36. Adjustment for tuition and fees deduction, Form 1040, Line 34 or Form 1040A, Line 19 *(See instructions on Page 13)* ▶ 36.

37. Other additions to federal adjusted gross income *(Attach explanation or schedule)* ▶ 37.

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

Deductions from Federal Adjusted Gross Income

(See Line Instructions beginning on Page 13.)

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 from **vested** N.C. State government, N.C. local government, or federal government retirees ***(Bailey settlement - Important: See Line instructions on Page 14)*** ▶ 42.

43. If you have retirement benefits not reported on Lines 41 or 42, complete the ***Retirement Benefits Worksheet*** on Page 14 and enter the result here ▶ 43.

44. Severance wages *(See Line instructions on Page 15 for explanation of qualifying severance wages)* ▶ 44.

45. Adjustment for bonus depreciation added back in 2008, 2009, 2010, 2011, and 2012 *(See Line instructions on Page 15)*

45a. 2008 ▶

45b. 2009 ▶

45c. 2010 ▶

45d. 2011 ▶

45e. 2012 ▶

(Add Lines 45a, 45b, 45c, 45d, and 45e and enter on Line 45f.) 45f.

46. Adjustment for section 179 expense deduction added back in 2010, 2011, and 2012 *(See Line instructions on Page 15)*

46a. 2010 ▶

46b. 2011 ▶

46c. 2012 ▶

(Add Lines 46a, 46b, and 46c and enter on Line 46d.) 46d.

47. Contributions to North Carolina's National College Savings Program (NC 529 Plan) *(See Line instructions on Page 15 for deduction limitations)* ▶ 47.

48. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 *(See instructions on Page 15)* ▶ 48.

49. Adjustment for net business income that is not considered passive income *(See instructions on Page 15)* ▶ 49.

50. Other deductions from federal adjusted gross income *(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)* ▶ 50.

51. **Total deductions** - Add Lines 39 through 50 *(Enter the total here and on Line 9)* 51.

Last Name *(First 10 Characters)*

Tax Year
2013

Your Social Security Number

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

(See Line Instructions beginning on Page 15. Note: ***Do not*** *complete Lines 52 through 54 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		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 read the instructions on Page 15 and complete the worksheet on Page 16 to determine the amounts to enter on Lines 52 and 53 below.

52. Enter the amount from **Column B, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 52.

53. Enter the amount from **Column A, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 53.

54. Divide Line 52 by Line 53 ***(Enter the result as a decimal amount here and on Line 16; round to four decimal places.)*** 54.

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.**

Sign Here

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

Your Signature Date

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

Daytime Telephone Number *(Include area code.)*

▶

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

Paid Preparer's Signature Date

Preparer's FEIN, SSN, or PTIN ▶

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

▶