Web
12-14

D-400X
Amended Individual Income Tax Return 2014

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

Staple All Pages of Your Return Here →

For calendar year **2014,** or fiscal year beginning *(MM-DD)* __-__ - 1 4 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.

Taxpayer *(MM-DD-YY)* __-__-__

Spouse *(MM-DD-YY)* __-__-__

Enter date of death of a deceased taxpayer or deceased spouse.

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

- ○ Federal audit change
- ○ Additional Income *(Include W-2. 1099, or K-1)*
- ○ Adjustments to D-400 Schedule S *(Attach Schedule S & any required attachments)*
- ○ Tax Credits *(Attach Form D-400TC)*
- ○ Filing Status
- ○ Change in Social Security Number or ITIN (SSN or ITIN on original return _____-_____-_____)
- ○ Original return has been previously audited by the Department
- ○ Net operating loss *(Include copy of your federal form 1045, including Schedules A & B)*
- ○ Injured/innocent spouse
- ○ Other

Important

You must complete the entire form including the explanation of changes section on Page 3.

Residency Status

Were you a resident of N.C. for the entire year of 2014? ○ 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 20 through 22.*

Filing Status **Fill in one circle only.** *(See instructions on Page 8)*

IMPORTANT: Do not send a photocopy of this form.

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: _____)

Staple W-2s Here →

Enter Whole U.S. Dollars Only

6. Federal adjusted gross income *(Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)* ***(If negative, see the Line instructions)*** ▶ 6. ○ ____,____,____ .00

7. Additions to federal adjusted gross income *(From Part A of Form D-400 Schedule S, Line 4;* ***attach Schedule S*** *if additions are reported.)* ▶ 7. ____,____,____ .00

8. Add Lines 6 and 7 8. ○ ____,____,____ .00

9. Deductions from federal adjusted gross income *(From Part B of Form D-400 Schedule S, Line 12;* ***attach Schedule S*** *if deductions are reported.)* ▶ 9. ____,____,____ .00

If amount on Line 6, 8, 10, or 12 is negative, fill in circle.

Example: ●

10. Subtract Line 9 from Line 8 10. ○ ____,____,____ .00

11. N.C. standard deduction OR itemized deductions *(See instructions on Page 8)*

If itemizing, complete Part C of Form D-400 Schedule S and enter the amount from Line 19; **attach Schedule S**.

If you claimed the standard deduction on federal form 1040, fill in circle ▶ ○

▶ 11. ____,____,____ .00

12. Subtract Line 11 from Line 10 12. ○ ____,____,____ .00

Last Name *(First 10 Characters)*

Tax Year **2014**

Your Social Security Number

Be sure to sign and date your return below.

13. Part-year residents and nonresidents
(From Part D of Form D-400 Schedule S, Line 22; ***attach Schedule S*** *if a part-year resident or nonresident)*

If amount on Line 14 is negative, fill in circle.
Example: ●

▶ 13.

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. ○ .00

15. North Carolina Income Tax
To calculate your tax, multiply your North Carolina Taxable Income Line 14 by 5.8% (0.058)

▶ 15. .00

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. .00

17. Subtract Line 16 from Line 15

17. .00

18. Consumer Use Tax *(See instructions on Page 9)*

If you certify that no Consumer Use Tax is due, fill in circle ▶ ○

▶ 18. .00

19. Add Lines 17 and 18

19. .00

20. 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 ▶ 20a. .00

b. Spouse's tax withheld ▶ 20b. .00

21. Other Tax Payments

a. 2014 Estimated Tax ▶ 21a. .00

b. Paid with Extension ▶ 21b. .00

c. Partnership ▶ 21c. .00

d. S Corporation ▶ 21d. .00

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.

22. Amount paid with original return (Form D-400, Line 23a) plus additional tax paid after return was filed *(Do not include payments of interest or penalties.)*

22. .00

23. Total payments. Add Lines 20a through 22.

23. .00

24. 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.)

24. .00

25. Subtract Line 24 from Line 23 and enter the result

25. .00

26. a. Tax Due - If Line 19 is more than Line 25, subtract and enter the result

▶ 26a. .00

b. Penalties ▶ .00

(Add Lines 26b and 26c and enter the total on Line 26d)

c. Interest ▶ .00

26d. .00

e. Interest on the underpayment of estimated income tax → **Exception to underpayment of estimated tax** ▶
(See Line instructions and enter letter in box, if applicable)

▶ 26e. .00

27. Add Lines 26a, 26d, and 26e and enter the total
Pay This Amount - ***You can pay online. Go to www.dornc.com and click on Electronic Services for details.***

27. $ .00

28. If Line 19 is less than 25, subtract and enter as **Amount to be Refunded**

28. .00

Last Name *(First 10 Characters)*

Tax Year
2014

Your Social Security Number
___ – ___ – ____

Be sure to sign and date your return below.

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

Home 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.)*

▶ ___ – ___ – ____

Mail all amended returns, payment for the amount shown due on line 27, and Form D-400V Amended to:

N.C. DEPARTMENT OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640