2010 North Carolina Individual Income Tax Instructions for Form D-400

Make it Easy on Yourself...

File Your Return Electronically!

Declaración Electrónica (en español)

EASY · CONVENIENT · SAFE

Major Law Changes for 2010

- The income tax surtax continues to be in effect for tax year 2010, and is set to expire for taxable years beginning on or after January 1, 2011. (See page 32)
- A refundable Small Business Unemployment Insurance Tax Credit is available to certain taxpayers. (See page 18)
- **Important.** At the time this publication went to print, the North Carolina General Assembly had not adopted the Small Business Jobs Act of 2010 that was signed into law by President Obama on September 27, 2010, including the provisions for bonus depreciation and section 179 expense. Therefore, an adjustment will be required for any item included in (or excluded from) federal taxable income as a result of this Act. Before filing your 2010 North Carolina income tax return, check the Department's website to see if the General Assembly adopted any of the provisions of the Act. (See page 12)

N.C. DEPARTMENT OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0100

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Frequently Asked Questions

Call us 24 hours a day, 7 days a week to get recorded information on many frequently asked income tax questions. (See page 31)

Our NCDOR website offers e-file options and a list of approved e-file vendors.

In 2009, over 2.6 million NC income tax returns were filed electronically.

You May Be Eligible to E-File for Free!

Free

To find out if you qualify for FREE or LOW COST e-filing, we encourage you to click on the Free or Low Cost Electronic Filing Options link located on our website at www.dornc.com/electronic/e-file.html.

http://www.dornc.com/electronic/individual/efile_individuals.html

Friendly and Confidential Customer Service

For assistance in e-filing your returns, utilize the "Help" features that are provided by each software product.

Convenience of Direct Deposit

Electronic Filing offers the option of having your refund deposited directly into your bank account, thereby, eliminating the possibility of your refund check being lost, stolen, or returned due to an incomplete/incorrect address. The direct deposit option is available only if you E-File your return. (Please be sure to verify that your bank account information is accurate prior to submitting your return)

Safe and Confidential

No one sees your tax information except you.

Avoid Long Lines at the Post Office

Why wait in long lines at the post office? If you e-file your return, you will receive electronic confirmation that your return has been received.

More Accurate than Paper Returns

Computerized calculations are automatic and virtually error proof with e-filing.

Make it easy on yourself... File your return electronically

North Carolina income tax filers are encouraged to file returns electronically and pay taxes online through www.dornc.com.

Safe and Secure E-Filing Options for Individuals:

Free File... You may be eligible to e-file for FREE!!!

To find out if you qualify for Free File, please review the Quick Guide to Eligibility Requirements for Free File and Low Cost by clicking on the Free or Low Cost Electronic Filing Options link located on our website at www.dornc.com/electronic/e-file.html.

Low Cost

If you do not qualify for free electronic filing, you may be eligible to electronically file your Federal and State returns at a low cost. The software prices are listed from lowest to highest on our website. To access the list of Low Cost options, click on the Free or Low Cost Electronic Filing Options link at www.dornc.com/electronic/e-file.html.

A Bajo Costo para los Contribuyentes Hispanoparlantes

Al usar el programa computarizado de impuestos en Español, usted puede ser elegible para declarar electrónicamente sus impuestos federal y estatal a un bajo precio. Para más enformación visite **www.dornc.com.**

VITA/TCE

Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs offer free Federal and State tax preparation and electronic filing for taxpayers with low or moderate income, disabilities, non-English speaking, or the elderly. Call the IRS at 1-800-829-1040 for a location.

How Do I E-File?

Use Your Computer

Visit our website at **www.dornc.com** to access E-File services available at no cost to eligible taxpayers or use a commercial tax preparation software for a modest fee. A link to approved software products sites is located on our website.

Ask Your Tax Preparer to File Your Federal and State Returns Electronically

"Where's my Refund?" and Other Electronic Services

www.dornc.com Click **Electronic Services** and select **Individuals**.

Where's My Refund?
Track the status of your current individual income tax refund, amended returns and prior year returns filed late.

D-400V Individual Income Payment Voucher
Pay your current year individual income tax.

Bills and Notices
Make a payment on a bill or notice that you received from the Department of Revenue.

NC-40 Individual Estimated Income Tax
Pay your individual estimated income tax payments online.

D-410 Application for Extension for Filing Individual Income Tax Return
File your individual income tax extension and pay the tax electronically.

D-400V Amended Individual Income Payment Voucher
Pay the tax on your individual income tax amended return.

E-Alerts
Join our Tax Updates Mailing List. Mailings through this list will include bulletins, directives, and other important notices about law changes and related tax matters.

Before You Begin

The forms in this booklet are designed for electronic scanning that permits faster processing with fewer errors. To avoid unnecessary delays caused by manual processing, please follow the guidelines below:

Important: You must enter your social security number(s) in the appropriate boxes on the forms. Otherwise, we may be unable to process your return.

- Be sure to enter your complete address on your return, including your apartment number, if applicable.
- Make sure you have received all of your W-2s, 1099s, and other tax documents that you need to prepare your return.
- **Do not** submit photocopies of the return. Submit original forms only. **Do not** use any prior year forms.
- **Use black or blue ink only. Do not use red ink or pencil.**
- Write your numbers in the boxes like this: [ ][ ], [ ][1][7], [3][6][0]. [0][0]
- **Do not** use dollar signs ($), commas, decimal points, or other punctuation marks like this: [ ][ ], [$][1][7], [3][6][0]. [0][0]
- D**o not** use brackets to indicate negative numbers. Negative numbers are indicated by filling in the circle next to the number.
- **Do not** enter zeros or draw lines in boxes where no data is required.
- Round off to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 cents to 99 cents to the next whole dollar.
- Use capital letters.
- Print letters and numbers like this: [A][B][C][D][E][F][G][H][I][J][K][L][M][N][O][P][Q][R][S][T][U][V][W][X][Y][Z]
  [0][1][2][3][4][5][6][7][8][9]
- Fill in applicable circles completely. **Example:** ● Yes ○ No

Instructions for Filing Form D-400

The information contained in this booklet is to be used as a guide in the preparation of a North Carolina individual income tax return and is not intended to cover all provisions of the law.

Filing Requirements

The minimum gross income filing requirements under North Carolina law are different from the filing requirements under the Internal Revenue Code because North Carolina law does not adjust the standard deduction and personal exemption for inflation as required by the Internal Revenue Code.

Who is required to file a North Carolina individual income tax return?

- Every resident of North Carolina whose income for the taxable year exceeds the amount for his filing status shown in Chart A or B.
- Every part-year resident who received income while a resident of North Carolina or who received income while a nonresident attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession or occupation carried on in North Carolina, or is derived from gambling activities in North Carolina and whose total income for the taxable year exceeds the amount for his filing status shown in Chart A or B.
- Every nonresident who received income for the taxable year from North Carolina sources that was attributable to the ownership of any interest in real or tangible personal property in North Carolina or derived from a business, trade, profession, or occupation carried on in North Carolina, or is derived from gambling activities in North Carolina and whose total income from all sources both inside and outside of North Carolina equals or exceeds the amount for his filing status shown in Chart A or B.
- If you are eligible to claim the State Earned Income Tax Credit or if you had North Carolina income tax withheld during the year but your income is below the amount required for filing, as shown in Chart A or B, you must still file a return to receive a refund.

If you were not required to file a federal income tax return but your gross income from all sources both inside and outside of North Carolina equals or exceeds the amount for your filing status shown in Chart A or B, you must complete a federal return and attach it to your North Carolina income tax return to show how your negative federal taxable income was determined.

You and your spouse must file a joint North Carolina return if you file a joint federal income tax return, and both of you were residents of North Carolina or both of you had North Carolina taxable income.

If you file a joint federal return and your spouse is a nonresident of North Carolina and had no North Carolina taxable income, you may file a joint State return. Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. However, you still have the option of filing your State return as married filing separately. If you choose to file a separate North Carolina return, you must complete either a federal return as married filing separately reporting only your income, deductions, and exemptions, or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address.

When filing a joint return, include the name and social security number of each spouse on the return. Both spouses are jointly and severally liable for the tax due on a joint return unless one spouse has been relieved of any liability for federal income tax purposes as a result of the "innocent spouse" rules provided under Internal Revenue Code Section 6015.

Chart A — For Most Taxpayers (See Chart B for children and other dependents)

	Filing Status	A Return is Required if Federal Gross Income Exceeds
(1)	Single	$ 5,500
	Single (age 65 or over)	$ 6,250
(2)	Married - Filing Joint Return	$11,000
	Married - Filing Joint Return (one age 65 or over)	$11,600
	Married - Filing Joint Return (both age 65 or over)	$12,200
(3)	Married - Filing Separate Return	$ 2,500
(4)	Head of Household	$ 6,900
	Head of Household (age 65 or over)	$ 7,650
(5)	Qualifying Widow(er) with dependent child	$ 8,500
	Qualifying Widow(er) (age 65 or over)	$ 9,100

Instructions for Filing Form D-400

Filing Requirements for Children and Other Dependents

If another person (such as your parent) can claim you as a dependent on their federal income tax return, use Chart B below to see if you must file a North Carolina income tax return.

Chart B – For Children and Other Dependents

Single dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply to you.
- Unearned income was over $500
- Earned income was over $3,000
- Gross income was more than the **larger** of-
  - $500, or
  - Earned income (up to $2,750) plus $250

☐ **Yes.** You must file a return if **any** of the following apply to you.
- Unearned income was over $1,250 ($2,000 if 65 or older **and** blind)
- Earned income was over $3,750 ($4,500 if 65 or older **and** blind)
- Gross income was more than-

The larger of-	Plus	This amount:
• $500, **or** • Earned income (up to $2,750) plus $250	}	**$750 ($1,500 if 65** or older **and** blind)

Unearned income includes taxable interest, dividends, capital gains, pensions, annuities, and social security benefits. **Earned Income** includes salaries, wages, tips, professional fees, scholarships that must be included in income, and other compensation received for personal services. **Gross income** is the total of your unearned and earned income.

Married dependents. Were you **either** age 65 or older **or** blind?

☐ **No.** You must file a return if **any** of the following apply to you.
- Gross income was at least $10 and your spouse files a separate return and itemizes deductions.
- Unearned income was over $500
- Earned income was over $3,000
- Gross income was more than the **larger** of-
  - $500, or
  - Earned income (up to $2,750) plus $250

☐ **Yes.** You must file a return if **any** of the following apply.
- Unearned income was over $1,100 ($1,700 if 65 or older **and** blind)
- Earned income was over $3,600 ($4,200 if 65 or older **and** blind)
- Gross income was at least $10 and your spouse files a separate return and itemizes deductions
- Gross income was more than-

The larger of-	Plus	This amount:
• $500, **or** • Earned income (up to $2,750) plus $250	}	**$600 ($1,200 if 65** or older **and** blind)

The Income Tax Return

All individuals (including part-year residents and nonresidents) must file their income tax return on Form D-400. If applicable, be sure to read the section entitled **Information for Part-Year Residents and Nonresidents.**

When to File

If you file your return on a calendar year basis, it is due on or before April 15 of the following year. A fiscal year return is due on the 15th day of the 4th month following the end of the taxable year. When the due date falls on a Saturday, Sunday, or holiday, the return is due on or before the next business day. A fiscal year return should be filed on a tax form for the year in which the fiscal year begins (For example: A 2010 tax form should be used for a fiscal year beginning in 2010).

Nonresident Aliens: Nonresident aliens are required to file returns at the same time they are required to file their federal returns.

Extensions

If you cannot file your return by the due date, you may apply for an automatic 6-month extension of time to file the return. **To receive the extension, you must file Form D-410, Application for Extension for Filing Individual Income Tax Return, by the original due date of the return.** You can file Form D-410 online at **www.dornc.com**. Click on **Electronic Services**. You should apply for an extension even if you believe you will be due a refund but cannot file by the due date.

You are not required to send a payment of the tax you estimate as due to receive the extension; however, it will benefit you to pay as much as you can with the extension request. **An extension of time for filing the return does not extend the time for paying the tax.** If you do not pay the amount due by the original due date, you will owe a 10 percent late-payment penalty and interest. The late-payment penalty will not be due if you pay at least 90 percent of your tax liability through withholding, estimated tax payments, or with Form D-410 by the original due date.

A late-filing penalty may be assessed if your return is filed after the due date (including extensions). The penalty is 5 percent per month ($5.00 minimum; 25 percent maximum) on the remaining tax due.

If you do not file the application for extension by the original due date of the return, you are subject to both a late-filing penalty and a late-payment penalty.

Out of the Country: If you were a U.S. citizen or resident and were out of the country on the regular due date of your return (April 15), you are granted an automatic 4-month extension for filing your North Carolina return if you fill in the "Out of the Country" circle on Page 1 of your return. "Out of the Country" means you live outside the United States and Puerto Rico and your main place of work is outside the United States and Puerto Rico, or you are in military service outside the United States and Puerto Rico. The time for payment of the tax is also extended; however, interest is due on any unpaid tax from the original due date of the return until the tax is paid. If you are unable to file the return within the automatic 4-month extension period, an additional 2-month extension may be obtained by following the provisions in the first paragraph of this section; however, Form D-410 must be filed by the automatic 4-month extended date of August 15.

General Refund Information

If you owe another State or local agency, the amount you owe may be deducted from your refund. If you have an outstanding federal income tax liability, the Internal Revenue Service may claim your North Carolina refund.

Need to Call Us About Your Refund?

You can check the status of your refund at **www.dornc.com**. The automated refund inquiry line 1-877-252-4052 (toll-free) will also give you the status of your current refund. You can also obtain amended return refund information. Service is available 24 hours a day seven days a week. You will need the first social security number and the amount of refund shown on your return when you call.

Instructions for Filing Form D-400

How to Pay Your Tax

If you owe additional tax, you can pay online by bank draft or credit or debit card using Visa or MasterCard. To pay online, go to the Department's website at **www.dornc.com** and click on **Electronic Services**.

You can also pay by check or money order. **Do not send cash.** 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. Make your check or money order payable to the N.C. Department of Revenue for the full amount due. Write "2010 D-400" and your name, address, and social security number on your payment. If you are filing a joint return, write both social security numbers on your payment in the order that they appear on the return. If you do not pay your tax online, you may 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 on page 4 of Form D-400. If you use tax software to prepare your return, be sure to include with your return and payment the Form D-400V generated by the software package.

Estimated Income Tax

You are required to pay estimated income tax if the tax shown due on your return, reduced by your North Carolina tax withheld and allowable tax credits, is $1,000 or more regardless of the amount of income you have that is not subject to withholding. Each payment of estimated tax must be accompanied by **Form NC-40, North Carolina Individual Estimated Income Tax**. If you are filing estimated tax for the first time, contact any of our offices so that appropriate forms can be mailed to you. You can also pay your estimated tax online at **www.dornc.com.** Click on **Electronic Services**.

You should prepare your estimated tax carefully, both to avoid having to pay a large amount of tax when you file your return, and to avoid owing interest for underpayment of estimated income tax. Payment of estimated tax does not relieve you of your responsibility for filing a return if one is due.

Statute of Limitations

Generally, to receive a refund, your return must be filed within three years from the date the original return was due or within two years after the tax was paid, whichever date is later. However, special rules extending the time for filing refund claims beyond the normal three-year statute of limitations apply to overpayments attributable to (1) worthless debts or securities, (2) capital loss carrybacks, or (3) net operating loss carrybacks. For overpayments resulting from worthless debts or securities, the period of time for demanding an overpayment is seven years; for overpayments resulting from capital loss or net operating loss carrybacks, the period of time is three years from the due date of the return for the year in which the loss was incurred rather than three years from the due date of the return for the year to which the loss is carried back.

Amended Returns

Use **Form D-400X, Amended North Carolina Individual Income Tax Return**, to amend returns for tax years prior to 2009. Use **Form D-400, Individual Income Tax Return**, to amend a return for a tax year after 2008. When amending a return for a tax year after 2008, use the tax form and instructions for the tax year you are amending. You must also complete **Form D-400X-WS, Worksheet for Amending Individual Income Tax Return**, and attach it to the front of the amended return. Do not send a copy of the original return. Amended returns on which you owe additional tax are required to be filed and the tax paid within three years after the date on which the original return was filed or within three years from the date required by law for filing the return, whichever is later.

If changes are made to your federal return by the Internal Revenue Service, you must report the changes to the State by filing an amended return within six months from the date you receive the report from the Internal Revenue Service. If you do not amend your State return to reflect the federal changes and the Department of Revenue receives the report from the Internal Revenue Service, an assessment may be made by the Department within three years from the date of receipt of the report, and you forfeit your right to any refund which might have been due by reason of the changes.

Penalties and Interest

Failure to file penalty. Returns filed after the due date are subject to a penalty of 5 percent of the tax for each month, or part of a month, the return is late (minimum $5.00; maximum 25 percent of the additional tax). If you file your return late, figure the amount of the penalty and add it to the tax due.

Failure to pay penalty. Returns filed after April 15 without a valid extension are subject to a late-payment penalty of 10 percent of the unpaid tax. If you have an extension of time for filing your return, the 10 percent penalty will apply on the remaining balance due if the tax paid by the original due date of the return is less than 90 percent of the total amount of tax due. If the 90 percent rule is met, any remaining balance due, including interest, must be paid with the return before the expiration of any extension period to avoid the late-payment penalty. The minimum penalty is $5.00. If your payment is late, figure the amount of the penalty and add it to the tax due.

The late-payment penalty will not be assessed if the amount shown due on an amended return is paid with the return. Proposed assessments of additional tax due are subject to the 10 percent late-payment penalty if payment of the tax is not received within 45 days of the assessment.

Other penalties. There are other penalties for negligence, filing a frivolous return, and fraud. Criminal penalties also apply for fraud with intent to evade or defeat the tax and for willful failure to file a return, supply information, or pay the tax.

Collection Assistance Fee. Any tax, penalty, and interest not paid within 90 days after the debt becomes collectible is subject to a 20 percent collection assistance fee.

Interest. Interest is due on tax not paid by April 15, even though you may have an extension of time for filing your return. You may obtain the current interest rate from any of the Department's offices. If you pay your tax late, figure the amount of interest due and include it with the tax and any applicable penalty.

Interest on the underpayment of estimated tax. Compute interest on any underpayment of estimated income tax on **Form D-422, Underpayment of Estimated Tax by Individuals**. Interest is not due if each payment equals 25 percent of the lesser of 90 percent (66 2/3 percent for farmers and fishermen) of the tax due on your current year's return or 100 percent of the tax due on your previous year's return. If interest is applicable, add the interest to the tax due, and include the full payment with your return. If a refund is due, subtract the amount of the interest from the refund. If additional tax is due because of the new surtax, there is no interest on the underpayment of estimated tax on that portion of the tax.

N.C. Public Campaign Fund

You may designate $3.00 of the taxes you pay to this Fund. (Married couples filing a joint return may each make a spousal designation if their income tax liability is $6.00 or more.) The N.C. Public Campaign Fund provides an alternative source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits. The Fund also helps finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in North Carolina. Three dollars from the taxes you pay will go to the Fund if you mark an agreement. Regardless of what choice you make, your tax will not increase, nor will any refund be reduced.

Instructions for Filing Form D-400

N.C. Political Parties Financing Fund

You may designate $3.00 of the taxes you pay for use by the Democratic, Republican, or Libertarian Party. (Married couples filing a joint return may make a spousal designation only if their income tax liability is $6.00 or more.) If you do not wish to specify a party but wish to designate $3.00, fill in the "Unspecified" circle and the amount you designate will be distributed on a prorata basis according to party voter registration. A political party is defined under election laws of this State as either: Any group of voters which, received at least 2 percent of the entire vote cast in the State for Governor or for president; or any group of voters which filed with the State Board of Elections petitions to form a new party equal to 2 percent of the total number of voters who voted in the most recent general election for Governor.

United States Armed Forces Pay

If you are serving in the United States Armed Forces and your legal residence is North Carolina, you are liable for North Carolina income tax and North Carolina income tax should be withheld from your pay regardless of where you may be stationed. If you are a legal resident of another state stationed in North Carolina on military orders, you are not liable for North Carolina income tax on your military pay, but income from other employment, a business, or tangible property in North Carolina is subject to North Carolina income tax.

Military Spouses

The Military Spouses Residency Relief Act of 2009 prohibits North Carolina from taxing the income earned for services performed in North Carolina by a spouse of a servicemember stationed in North Carolina if (1) the servicemember is present in North Carolina solely in compliance with military orders; (2) the spouse is in North Carolina solely to be with the servicemember; and (3) the spouse is domiciled in the same state as the servicemember. If all three of the conditions are met, an employer is not required to withhold North Carolina tax from wages paid to such military spouses. A spouse who does not meet these requirements should see "Information for Part-Year Residents and Nonresidents" below regarding the filing of their return. The Act does not apply to military spouses who are domiciled in North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

Death of the Taxpayer

If you are the spouse or personal representative of an individual who died prior to filing a return, you may be required to file a return on the decedent's behalf. If so, enter the date of death in the applicable box on Page 1 of Form D-400 to indicate the return is being filed for a deceased individual.

An Income Tax Return for Estates and Trusts, Form D-407, must be filed for an estate for the period from the date of death to the end of the taxable year if the estate had taxable income from North Carolina sources or income which was for the benefit of a North Carolina resident, and the estate is required to file a federal return for estates and trusts.

If you are filing a return for an unmarried individual who died during the year, enter the date of death in the applicable box and enter the name of the deceased and the address of the executor, administrator, or court-appointed representative. The executor, administrator, or court-appointed representative should fill in the circle above the deceased taxpayer information on Page 1 and sign the return. When filing a separate return for a decedent who was married at the time of death, enter the date of death, the name of the deceased, and the address of the surviving spouse. The surviving spouse should sign the return. In either case, be sure to enter the date of death in the space provided.

If you are a court-appointed representative, attach to the return a copy of the certificate that shows your appointment. A refund due on a return filed for a deceased taxpayer by a person other than a surviving spouse, executor, administrator or a court-appointed representative will be mailed to the Clerk of Superior Court of the county in which the taxpayer resided.

Information for Part-Year Residents and Nonresidents

If you move your legal residence into or out of North Carolina during the tax year, you are a resident of two different states during two different periods of the tax year.

You are a nonresident if you maintain your legal residence in another state or country even though you may temporarily reside in North Carolina. If you reside in North Carolina for more than 183 days of a tax year, you are presumed to be a resident for income tax purposes in the absence of factual proof of residence in another state. However, your absence from North Carolina for more than 183 days raises no presumption that you are not a resident.

If you file a joint federal return and your spouse is a nonresident of North Carolina and had no North Carolina taxable income, you may file a joint State return. However, you still have the option of filing your State return as married filing separately. If you choose to file a separate North Carolina return, you must complete either a federal return as married filing separately reporting only your income, deductions, and exemptions or a schedule showing the computation of your separate federal taxable income and attach it to your North Carolina return. You must also include a copy of your joint federal return unless your federal return reflects a North Carolina address. **Note:** Itemized nonbusiness deductions of a husband and wife may be claimed by a spouse only if that spouse was obligated to pay the items and actually paid the amount during the year. In the case of a joint obligation (such as mortgage interest and real estate taxes), the deduction is allowable to the spouse who actually paid the item.

Part-year residents and nonresidents receiving income from North Carolina sources must determine the portion of their federal taxable income that is subject to North Carolina income tax by completing Lines 54 through 56 on Page 4 of Form D-400. See the instructions for Lines 54 through 56 on Page 14.

A part-year resident receiving partnership income from a partnership doing business in North Carolina and in one or more other states must prorate his share of the partnership's income attributable and not attributable to North Carolina between his periods of residence and nonresidence in accordance with the number of days in each period. Include on Line 54 your share of partnership income determined for the period of residence and your share of the partnership income attributable to North Carolina during the period of nonresidence.

If you have income from sources within another state or country while you are a resident of North Carolina and the other state or country taxes you on such income, you may be eligible to claim a tax credit on your North Carolina return. See "Credit for Tax Paid to Another State or Country" on Page 15 for additional information.

Line Instructions for Filing Form D-400

The references to line numbers on federal income tax forms were correct at the time of printing. If they have changed and you are unable to determine the proper line to use, please contact the Department of Revenue.

Lines 1 through 5 - Filing Status

Check the same filing status you checked on your federal return. **Important:** If either you or your spouse is a nonresident and had no North Carolina taxable income for the tax year, **see page 4.**

Line 6 - Federal Taxable Income

Enter your federal taxable income from your federal return. If federal taxable income is less than zero, you were required to enter zero on your federal return. On your North Carolina return, enter the negative amount and fill in the circle to indicate that the amount is negative. (Note: If you are completing a web fill-in form on the Department's website, enter a minus sign to indicate a negative number.)

Line 13 - North Carolina Taxable Income

- If you were a **resident** of North Carolina for the entire year, enter the amount from Line 11 on Line 13.
- If you were a **part-year resident or a nonresident you must complete Lines 54 through 56** and enter on Line 12 the decimal amount from Line 56. Multiply the amount on Line 11 by the decimal amount on Line 12 and enter the result on Line 13.

Part-year residents and nonresidents should read the instructions on Page 7 for additional information and complete the worksheet for Lines 54 and 56 on Page 15.

Line 14 - North Carolina Income Tax

To calculate your tax, use one of the following methods:

North Carolina Tax Table. Use the **Tax Table** beginning on Page 21 to determine your tax if your taxable income on Line 13 is less than $68,000. Be sure to use the correct column in the **Tax Table.** After you have found the correct tax, enter that amount on Line 14.

Tax Rate Schedule. Use the **Tax Rate Schedule** on Page 29 to calculate your tax if your taxable income is $68,000 or more. Enter the amount on Line 14.

Line 15 - Income Tax Surtax

Go to Page 32 and complete Step 1 and Step 2.

Line 17 - Tax Credits

See Page 15 for information about tax credits. Complete **Form D-400TC, Individual Tax Credits**, if you are entitled to one or more of the credits.

Line 19 – Consumer Use Tax

Like all states that have a sales tax, North Carolina has a use tax on out-of-state purchases. The use tax applies to purchases made outside the State for use inside the State. Individuals in North Carolina are responsible for paying use tax on their out-of-state purchases.

An individual in North Carolina owes use tax on an out-of-state purchase when the item purchased is subject to the North Carolina sales tax and the retailer making the sale does not collect sales tax on the sale. Items that are subject to sales tax include computers and other electronic equipment, canned software, books, audio and video tapes, compact discs, records, clothing, appliances, furniture and other home furnishings, sporting goods, and jewelry. Effective January 1, 2010, certain digital property is subject to sales tax and more details may be found at http://www.dornc.com/taxes/sales/impnotice_digital_property09.pdf. Out-of-state retailers include mail-order companies, television shopping networks, firms selling over the internet, and retailers located outside North Carolina. When an out-of-state retailer does not collect sales tax, the responsibility of paying the tax falls on the purchaser.

The use tax is calculated at the same rate as the sales tax. For January 1, 2010 through June 30, 2010, the rate was 8.25% in Mecklenburg County, 8% in Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, and Surry Counties, and 7.75% in all other counties. For July 1, 2010 through September 30, 2010, the rate was 8.25% in Mecklenburg County, 8% in Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, Pitt, Randolph, Rowan, Sampson, and Surry Counties, and 7.75% in all other counties. For October 1, 2010 through December 31, 2010, the rate was 8.25% in Mecklenburg County, 8% in Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Rowan, Sampson, Surry and Wilkes Counties, and 7.75% in all other counties. If you paid another state's sales or use tax on out-of-state purchases, that amount may be credited against the North Carolina use tax due. You may not claim a credit for sales tax or value-added tax paid to another country.

You should report use tax on purchases of food subject to the reduced rate of tax on Form E-554 and use tax on purchases of boats and aircraft on Form E-555.

Use Tax Table

NC Taxable Income (D-400, Line 13) At Least	But Less Than	Use Tax Amount	NC Taxable Income (D-400, Line 13) At Least	But Less Than	Use Tax Amount
$ 0	2,200	$ 1	$ 23,000	24,400	$16
2,200	3,700	2	24,400	25,900	17
3,700	5,200	3	25,900	27,400	18
5,200	6,700	4	27,400	28,900	19
6,700	8,100	5	28,900	30,400	20
8,100	9,600	6	30,400	31,900	21
9,600	11,100	7	31,900	33,300	22
11,100	12,600	8	33,300	34,800	23
12,600	14,100	9	34,800	36,300	24
14,100	15,600	10	36,300	37,800	25
15,600	17,000	11	37,800	39,300	26
17,000	18,500	12	39,300	40,700	27
18,500	20,000	13	40,700	42,200	28
20,000	21,500	14	42,200	43,700	29
21,500	23,000	15	43,700	45,200	30
			45,200 and over		Multiply NC Taxable Income by .0675% (.000675)

The estimated amount is .0675% (.000675) of North Carolina taxable income. If you believe the estimate from the table is too high for your out-of-state purchases, you may estimate what you think you owe.

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Line 19 – Consumer Use Tax (continued)

Use Tax Worksheet - Taxpayers Who Have Records of All Out-of-State Purchases

1. Enter the total amount of out-of-state purchases including shipping and handling for 1/1/10 through 6/30/10 ..... 1. _____

2. Multiply Line 1 by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, or Surry County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 2. _____

3. Enter the total amount of out-of-state purchases including shipping and handling for 7/1/10 through 9/30/10 ..... 3. _____

4. Multiply Line 3 by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, Pitt, Randolph, Rowan, Sampson, or Surry County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 4. _____

5. Enter the total amount of out-of-state purchases including shipping and handling for 10/1/10 through 12/31/10 ..... 5. _____

6. Multiply Line 5 by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Rowan, Sampson, Surry and Wilkes County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 6. _____

7. Enter the tax paid to another state on the purchases. This amount may not exceed the total of Lines 2, 4 and 6 ..... 7. _____

8. Add Lines 2, 4 and 6, then subtract Line 7 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 19 ..... 8. _____

Use Tax Worksheet 2 - Taxpayers Who Do Not Have Records of All Out-of-State Purchases

1. For purchases of items that cost less than $1,000 See the Use Tax Table on the following page to estimate the use tax due based on your North Carolina taxable income shown on Form D-400, Line 13 and enter the amount ..... 1. _____

2. For purchases of items that cost $1,000 or more

   2a - Enter the total amount of purchases, including shipping and handling, of $1,000 or more for 1/1/10 through 6/30/10 ..... 2a. _____

   2b - Multiply Line 2a by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Martin, Pitt, Sampson, or Surry County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 2b. _____

   2c - Enter the total amount of purchases, including shipping and handling, of $1,000 or more for 7/1/10 through 9/30/10 ..... 2c. _____

   2d - Multiply Line 2c by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, Pitt, Randolph, Rowan, Sampson, or Surry County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 2d. _____

   2e - Enter the total amount of purchases, including shipping and handling, of $1000 or more for 10/1/10 through 12/31/10 ..... 2e. _____

   2f - Multiply Line 2e by 8.25% (.0825) if Mecklenburg County resident, 8% (.08) if Alexander, Catawba, Cumberland, Haywood, Hertford, Lee, Martin, New Hanover, Onslow, Pitt, Randolph, Rowan, Sampson, Surry and Wilkes County resident; 7.75% (.0775) if resident of any other county, and enter the amount ..... 2d. _____

3. Add Lines 1, 2b, 2d, and 2f and enter the total amount of use tax ..... 3. _____

4. Enter the tax paid to another state on the purchases. This amount may not exceed the amount on Line 3 ..... 4. _____

5. Subtract Line 4 from Line 3 and enter the result, rounded to the nearest whole dollar, here and on Form D-400, Line 19 ..... 5. _____

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Lines 21a and 21b - N.C. Income Tax Withheld

Enter your North Carolina tax withheld on Line 21a. If you are married and you file a joint return, enter your North Carolina withholding on Line 21a and your spouse's withholding on Line 21b. **Do not** include any income tax withheld by a state other than North Carolina or any other tax amounts that were withheld.

Be sure to attach your original or a copy of the original State wage and tax statements (Form W-2), 1099 statements, or other statements verifying North Carolina tax withheld to your return. It is not necessary to attach 1099 statements on which no North Carolina income tax withheld is reported unless you are claiming a ***Bailey*** retirement deduction (See Line Instructions for Line 47). Wage and tax statements or 1099 statements generated by tax software programs cannot be used to verify North Carolina tax withholding.

Line 22 - Other Tax Payments

a - 2010 Estimated Tax - Enter any estimated income tax payments for 2010 (including any portion of your 2009 refund that was applied to your 2010 estimated income tax). See Page 6 for additional information about estimated income tax.

b - Paid with Extension - If you filed an automatic extension of time, enter the amount of North Carolina income tax paid with the extension.

c - Partnership - If you are a nonresident partner, enter your share of the tax paid to North Carolina by the manager of the partnership on your distributive share of the partnership income. Include with your return a copy of Form NC K-1 for Form D-403 provided by the partnership to verify the amount claimed.

d - S Corporation - If you are a nonresident shareholder of an S corporation, enter your share of the income tax paid to North Carolina by an S corporation on your distributive share of the S corporation income. Include with your return a copy of Form NC K-1 for Form CD-401S provided by the S corporation to verify the amount claimed.

Line 23 - N.C. Earned Income Tax Credit

See Page 16 for information about the State Earned Income Tax Credit. Complete Part 5 of Form D-400TC to determine the allowable credit.

Line 24 - Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance

See Page 18 for information about the Tax Credit for Small Businesses That Pay Unemployment Insurance. Complete Part 6 of Form D-400TC to determine the allowable credit and enter the amount on Line 24 of Form D-400.

Lines 26a through 26e - Tax, Penalties, and Interest

a - If Line 20 is more than Line 25, you owe additional tax. Subtract Line 25 from Line 20 and enter the result on Line 26a.

b - **Penalties** - See "Penalties" on Page 6 to determine if any other penalties apply to you.

c - **Interest** - See "Interest" on Page 6 to determine if you owe interest.

d - **Total Penalty and Interest due**

e - **Interest on the Underpayment of Estimated Income Tax and Exceptions-** You may owe interest if you underpaid your estimated tax for any payment period. You will not owe interest if you had no tax liability in the prior year or if this year's tax liability, less any amount withheld and allowable tax credits, is less than $1,000. Complete Form D-422 to see if you owe interest. Enter the interest on Line 26e. The interest will increase your tax liability or reduce your overpayment. You do not have to attach Form D-422 or Form D-422A to your return; however, maintain the form for your records.

Exception to Underpayment of Estimated Tax:

- Enter an "F" in the box if you are a farmer or fisherman. You will not owe interest if you are a farmer or fisherman and pay the tax due by March 1, 2011. You are a farmer or fisherman if you received at least two-thirds of your gross income for the year from farming and fishing.
- Enter an "A" in the box if you completed Form D-422A, Annualized Income Installment Worksheet, in determining the amount to enter on Line 26e.

Line 27 - Pay This Amount

Add Lines 26a, 26d, and 26e and enter the total on Line 27. This is the total tax, penalties, and interest due. Mail your return and payment to the **North Carolina Department of Revenue, P. O. Box 25000, Raleigh, North Carolina 27640-0640**. Make your check or money order payable to the NC Department of Revenue. **Important:** 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.

You may also pay electronically or generate a personalized payment voucher Form D-400V by visiting www.dornc.com. In addition, you may pay by cash at any of the Departments' offices. However, do not send cash by mail.

Line 28 - Overpayment

If Line 25 is more than Line 20, you have overpaid your tax. Subtract Line 20 (and any amount shown on Line 26e) from Line 25 and enter the amount of the overpayment on Line 28.

Line 29 - Estimated Income Tax

If you have overpaid the tax, you may elect to have your refund applied to your estimated tax for the following year by entering the amount to be applied on Line 29. The election cannot be changed after you file your return. The last allowable date for making a 2011 estimated tax payment is January 15, 2012; therefore, to apply a portion of your refund to 2011 estimated tax, you must file your 2010 return by January 15, 2012.

Line 30 - N. C. Nongame and Endangered Wildlife Fund

If you are due a refund, you may elect to contribute all or any portion of the refund to the North Carolina Nongame and Endangered Wildlife Fund. Your tax deductible contributions are essential to match private and federal grants to pay for conservation projects from sea turtles to songbirds, from native fish to bats. Conserving these species and their habitat is made possible by your contributions.

If you wish to contribute to the Fund, enter the amount of your contribution on Line 30. Your election to contribute to the Fund cannot be changed after you file your return. If you are not due a refund, you may still contribute to this Fund by donating online or mailing your donation directly to the North Carolina Wildlife Resources Commission, 1722 Mail Service Center, Raleigh, North Carolina 27699-1722. Checks should be made payable to the Nongame & Endangered Wildlife Fund. For more information about the Fund, check out www.ncwildlife.org/give.

Line 32 - Amount to be Refunded

If you are due a refund, mail your return to the **North Carolina Department of Revenue, P.O. Box R, Raleigh, North Carolina 27634-**

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0001. Refunds of less than $1.00 are made only upon written request.

Adjustments to Federal Taxable Income

You must make certain adjustments to your federal taxable income (Line 6) in arriving at your North Carolina taxable income (Line 13). The law may require other adjustments that are not included in these instructions. Follow the Line Instructions below to determine the adjustments that apply to you.

Additions to Federal Taxable Income (Lines 33 - 43)

Federal law requires that the federal standard deduction and personal exemption be increased each year if necessary for inflation. North Carolina law, however, does not have a similar provision.

If you claimed the standard deduction on your federal return, you must add to your federal taxable income the difference in the standard deduction for federal and State income tax purposes in figuring your North Carolina taxable income.

If you itemized deductions on your federal return, you must add to your federal taxable income the amount of any state and local taxes and new motor vehicle taxes claimed as deductions on your federal return to the extent your itemized deductions exceed the standard deduction without the federal inflation adjustment.

You must also increase your federal taxable income by the difference in the personal exemption for federal and State income tax purposes.

Line 34

Most people can find their standard deduction amounts on Line 34 of Form D-400. However, **if you are 65 or older or blind**, **OR you can be claimed as a dependent** on another individual's return, you must use the chart or worksheet on this page, whichever applies, to determine the amount to enter on Line 34. **IMPORTANT: If you are (1) married filing a separate return for federal 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; therefore, enter 0 on Line 34.** Note: A short-year return does not relate to a taxpayer who files a return as a part-year resident.

Line 35

Subtract Line 34 from Line 33 and enter the result (not less than zero).

Standard Deduction Worksheet for Dependents

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1. Add $250 to your earned income.* Enter the total ..... **1.** _____

2. Minimum amount **2.** $500

3. Enter the larger of Line 1 or Line 2 ..... **3.** _____

4. Enter on Line 4 the amount shown for your filing status
- Single, enter $3,000
- Married filing jointly/Qualifying widow(er), enter $6,000
- Married filing separately, enter $3,000
- Head of household, enter $4,400 ..... **4.** _____

5. Enter the smaller of Lines 3 or 4. (**If under 65 and not blind, stop here** and enter this amount on Line 34 of Form D-400.... **5.** _____

6. a. Check if: You were 65 or Older ☐ Blind ☐
Your spouse was 65 or Older ☐ Blind ☐

b. Enter the number of boxes you have checked ☐
Note: If married filing separately, include the number of boxes checked for your spouse in the total number checked only if your spouse had no gross income and was not claimed as a dependent by another taxpayer.

c. Multiply $750 ($600 if married filing jointly or separately, or qualifying widow(er)) by the number of boxes you entered on Line 6b above and enter the result ..... **6c.** _____

7. Add Lines 5 and 6c. Enter the total here and on Line 34 of Form D-400..... **7.** _____

* **Earned income includes salaries, wages, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must report in income.**

Standard Deduction Chart for People Age 65 or Older or Blind

Do not use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead use the worksheet above.

Check if: You were 65 or Older ☐ Blind ☐
Your spouse was 65 or Older ☐ Blind ☐
Enter the number of boxes checked above ☐

Note: If married filing separately, include the number of boxes checked for your spouse in the total number only if your spouse had no gross income and was not claimed as a dependent by another taxpayer.

If your filing status is:	And the total number of boxes you have checked is:	Your standard deduction is:
Single	1	$3,750
	2	$4,500
Married filing jointly or Qualifying widow(er)	1	$6,600
	2	$7,200
	3	$7,800
	4	$8,400
Married filing separately	1	$3,600
	2	$4,200
	3	$4,800
	4	$5,400
Head of household	1	$5,150
	2	$5,900

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Line 36 - State Tax Adjustment

Enter the amount of the **state and local taxes** you deducted on **Line 5 of Federal Schedule A,** new motor vehicle taxes deducted on **Line 7 of Federal Schedule A** and any foreign income taxes included on **Line 8 of Federal Schedule A.** If no state, local, motor vehicle or foreign taxes were deducted, enter zero.

Line 38 - Personal Exemption Adjustment Worksheet

If your federal adjusted gross income (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) is less than the following amount shown for your filing status **(Married filing jointly/Qualifying widow(er) - $100,000; Head of Household - $80,000; Single - $60,000; Married filing separately - $50,000)**, complete **Worksheet A**. Otherwise, skip **Worksheet A** and complete **Worksheet B**.

A

1. **1040 or 1040A filers**
   - Multiply the number of exemptions claimed on Line 6d of 1040 or 1040A by $1,150 and enter the result.

   1040EZ SINGLE filers
   - Enter $1,150 if you cannot be claimed as a dependent by someone else
   - Enter zero if you can be claimed as a dependent by someone else

   1040EZ MARRIED FILING JOINTLY filers
   - Enter $2,300 if neither spouse can be claimed as a dependent by someone else
   - Enter $1,150 if one spouse can be claimed as a dependent by someone else
   - Enter zero if both spouses can be claimed as dependents by someone else

   1. _____

STOP HERE and enter this amount on Form D-400, Line 38.

B

2. **1040 or 1040A filers**
   - Multiply the number of exemptions claimed on Line 6d of 1040 or 1040A by $1,650 and enter the result.

   1040EZ SINGLE filers
   - Enter $1,650 if you cannot be claimed as a dependent by someone else
   - Enter zero if you can be claimed as a dependent by someone else

   1040EZ MARRIED FILING JOINTLY filers
   - Enter $3,300 if neither spouse can be claimed as a dependent by someone else
   - Enter $1,650 if one spouse can be claimed as a dependent by someone else
   - Enter zero if both spouses can be claimed as dependents by someone else

   2. _____

STOP HERE and enter this amount on Form D-400, Line 38.

Line 39 - Interest Income

Enter the amount of interest received from notes, bonds, and other obligations of states and political subdivisions other than North Carolina if not included in federal taxable income. This includes exempt interest dividends received from regulated investment companies (mutual funds) to the extent such dividends do not represent interest from obligations of North Carolina or its political subdivisions.

Line 40 - Adjustment for Bonus Depreciation

An addition is required for any bonus depreciation deduction included in federal taxable income as a result of the Small Business Jobs Act of 2010.

Line 41 - Adjustment for Section 179 Expense Deduction

An addition is required for any section 179 expense deduction included in federal taxable income as a result of the Small Business Jobs Act of 2010.

Line 42 - Other Additions to Federal Taxable Income

• An addition is required for all other expenses or deductions included in federal taxable income as a result of the Small Business Jobs Act of 2010.

• **North Carolina does not allow the domestic production activities deduction.** Therefore, if you claimed the deduction on Line 35 of federal Form 1040, the amount claimed must be added to federal taxable income on Line 42, Form D-400.

• If you elected to exclude a lump-sum distribution from a retirement plan from your regular federal income tax computation and computed the tax separately, the amount of the lump-sum distribution must be added to federal taxable income.

• If you carry over a net operating loss from another year to the 2010 return, an addition is required for the amount of net operating loss carried to the 2010 year that is not absorbed and will be carried forward to subsequent years.

Example: You incur a net operating loss of $75,000 in 2009. You carry the net operating loss to the 2010 federal return and deduct the entire loss in arriving at federal taxable income. Only $50,000 of the loss is absorbed and $25,000 is carried forward to subsequent

years. To determine North Carolina taxable income, you must make an addition to federal taxable income of $25,000.

• If you are a shareholder in an S Corporation that paid built-in gains tax for federal income tax purposes, you must add to federal taxable income your share of the built-in gains tax that the S Corporation paid.

• You must add to taxable income any amount that was contributed to North Carolina's National College Savings Program (NC 529 Plan) and deducted in a prior year that was later withdrawn and used for purposes other than the qualified higher education expenses of the designated beneficiary unless the withdrawal was due to the death or permanent disability of the designated beneficiary.

• If you qualified and elected to report your child's unearned income on your federal return, you included only the child's unearned income in excess of $1,900 in your federal taxable income. The difference in the child's standard deduction of $500 and the amount of his income not included in your federal taxable income must be added to your federal taxable income in figuring your North Carolina taxable income.

Example
Susan, age 10, received $2,000 in interest income in 2010. She had no other income. Her parents include $100 ($2,000-$1,900) of her income in their federal taxable income. In figuring their State taxable income, Susan's parents must add $1,400 to federal taxable income in figuring their North Carolina taxable income.

Susan's unearned income	$2,000
Amount included in parents' federal income	100
Amount not included in parents' federal income.....	$1,900
Susan's standard deduction.....	500
Addition to federal taxable income on parents' return	$1,400

Deductions From Federal Taxable Income (Lines 44 - 53)

Line 44 - State Income Tax Refund

Enter the amount of any state or local income tax refund included on Line 10 of your federal return, Form 1040.

Line 45 - Interest From United States Obligations

Enter the amount of interest received from notes, bonds, and other obligations of the United States (such as U.S. savings bonds, treasury notes and bills, etc.) or United States possessions.

Line 46 - Taxable Portion of Social Security and Railroad Retirement Benefits

Social security and railroad retirement benefits are not subject to State income tax. Enter any Title 2 social security benefits received under the Social Security Act and any Tier 1 or Tier 2 railroad retirement benefits received under the Railroad Retirement Act that were included in federal taxable income. Railroad Retirement Act benefits include railroad unemployment insurance benefits and railroad sickness benefits.

Line 47 - Retirement Benefits Received by Vested Government Retirees (Bailey Settlement)

As a result of the North Carolina Supreme Court's decision in ***Bailey v. State of North Carolina,*** North Carolina may not tax certain retirement benefits received by retirees (or by beneficiaries of retirees) of the State of North Carolina and its local governments or by United States government retirees (including military). **The exclusion applies to retirement benefits received from certain defined benefit plans**, such as the North Carolina Teachers' and State Employees' Retirement System, the North Carolina Local Governmental Employees' Retirement System, the North Carolina Consolidated Judicial Retirement System, the Federal Employees' Retirement System, or the United States Civil Service Retirement System, **if the retiree had five or more years of creditable service as of August 12, 1989**. The exclusion also applies to retirement benefits received from the State's §401(k) and §457 plans if the retiree had contributed or contracted to contribute to the plan prior to August 12, 1989. **The exclusion does not apply to local government §457 plans or to §403(b) annuity plans.** Benefits from other State, local, and federal retirement plans may or may not be excluded depending on rulings in the ***Bailey*** case. **The exclusion does not apply to retirement benefits paid to former teachers and state employees of other states and their political subdivisions.**

A retiree entitled to exclude retirement benefits from North Carolina income tax should claim a deduction on Line 47 for the amount of excludable retirement benefits included in federal taxable income. Even if all your retirement is excludable under ***Bailey,*** you must still file a North Carolina return if you meet the minimum gross filing requirements on Page 4. **Important:** If you qualify for this deduction, you do not qualify for the deduction for retirement benefits of up to $4,000 for the same federal, state, and local government retirement benefits. A copy of Form 1099-R or W-2 received from the payer must be attached to the return to support the deduction.

Line 48 - Other Retirement Benefits

You may deduct a portion of other retirement benefits included in federal taxable income. Retirement benefits are amounts paid by an employer to a former employee or to a beneficiary of a former employee under a written retirement plan established by the employer to provide payments to an employee or beneficiary after the employee ends employment with the employer where the right to receive the payments is based upon the employment relationship. For self-employed individuals, retirement benefits are amounts paid to an individual (or beneficiary) under a written retirement plan established by the individual to provide payments after self-employment ends.

Retirement benefits also include amounts received from an individual retirement account or from an individual retirement annuity (IRA) and long-term disability benefits received under the Disability Income Plan of North Carolina. Retirement benefits do not include short-term disability benefits from the Disability Income Plan of North Carolina or distributions paid to an employee from an employer's retirement plan because of a change in the structure of a corporate employer.

Federal, State, and Local Government Retirement Benefits. (**Important:** The following instructions apply to you if you received retirement benefits as a former employee of the State of North Carolina or any of its local governments or as a former employee of the federal government **and** you did not have five years of service with the government as of August 12, 1989, or if you received retirement benefits as a former employee of any other state or from a local government **§**457 plan. Otherwise, see the Line 47 instructions on this page.) If you received retirement benefits from one or more federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or $4,000, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to $4,000 for a potential deduction of $8,000.

Private Retirement Benefits. If you received retirement benefits from one or more private retirement plans other than federal, state, or local government retirement plans, you may deduct the amount included in federal taxable income or $2,000, whichever is less. Married individuals filing a joint return where both received such retirement benefits may each deduct up to $2,000 for a potential deduction of $4,000.

The total retirement benefits deduction may

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not exceed $4,000 per taxpayer. For married couples filing a joint return where both spouses received retirement benefits, the deduction applies separately to each, so that the maximum deduction on a joint return is $8,000.

If you included retirement benefits in federal taxable income, complete the Retirement Benefits Worksheet and enter the result on Form D-400, Line 48.

Retirement Benefits Worksheet

		You	Your Spouse
1. Enter the federal, state, or local government retirement benefits included in federal taxable income not to exceed $4,000 for each taxpayer who received government retirement benefits	**1.**	_____	_____
2. Enter the private retirement benefits included in federal taxable income not to exceed $2,000 for each taxpayer who received retirement benefits	**2.**	_____	_____
3. Add Lines 1 and 2 and enter the total here not to exceed $4,000 for each taxpayer	**3.**	_____	_____
4. Add the amounts on Line 3 and enter the total here and on Form D-400, Line 48	**4.**	_____	

Important: If you claim a deduction on Line 47 for retirement benefits received as a result of the ***Bailey*** settlement, you cannot claim the deduction of up to $4,000 for the **same** federal, state, or local government retirement benefits.

Line 49 - Severance Wages

You may deduct up to $35,000 of any severance wages you received as a result of your permanent involuntary termination from employment through no fault of your own. The severance wages deducted as a result of the same termination may not exceed $35,000 for all taxable years in which the wages were received. "Stay on pay" does not qualify for the deduction.

Severance wages do not include payments that represent compensation for past or future services. Compensation for past or future services includes payment for accumulated sick leave, vacation time, other unused benefits, bonuses based on job performance, or payments in consideration of any agreement not to compete.

Line 50 - Adjustment for Bonus Depreciation Added Back in 2008 and 2009

North Carolina law did not adopt the 50 percent bonus depreciation provisions in IRC section 168(k) for the tax year 2008 or in IRC sections 168(k) or 168(n) for the tax year 2009. Any amount added to federal taxable income on the 2008 or 2009 State returns may be deducted in five equal installments beginning with the 2009 and 2010 State returns, respectively. Therefore, enter 20 percent of the bonus deprecation added back on the 2008 and 2009 State returns.

Line 51 - Contributions to NC College Savings Program

You may deduct up to $2,500 ($5,000 on a joint return) for contributions made during the taxable year to an account in the Parental Savings Trust Fund of the State Education Assistance Authority (North Carolina's National College Savings Program - NC 529 Plan), regardless of your income level.

Line 52 - Other Deductions From Federal Taxable Income

- A deduction is allowed for any amounts included in federal taxable income as a result of the Small Business Jobs Act of 2010.
- You may deduct $250 if you were an unpaid volunteer firefighter or an unpaid volunteer rescue squad worker who attended at least 36 hours of fire department drills and meetings or 36 hours of rescue squad training and meetings during 2010. An individual may not claim a deduction as both a volunteer firefighter and a volunteer rescue squad worker. In the case of a married couple filing a joint return, each spouse may qualify separately for the deduction.
- If you itemized your deductions and claimed the mortgage interest tax credit on your federal return because you participated in the mortgage credit certificate (MCC) program, you may deduct the amount shown on Line 3 of Federal Form 8396.

Lines 54 and 55 - Part-Year Resident/Nonresident Worksheet

If you were a part-year resident of North Carolina during the taxable year 2010 **OR** if you were a nonresident and you received income from North Carolina sources, you must complete the worksheet on Page 15 to determine the portion of federal taxable income that is subject to North Carolina income tax. After you complete the worksheet, enter the amount from Column B, Line 31 on Form D-400, Line 54. Enter the amount from Column A, Line 31 on Form D-400, Line 55.

In Column B, enter only the portion of the North Carolina additions and deductions shown in Column A that are applicable to North Carolina. For example, if you received interest income from United States obligations of $1,200 evenly during the year and you became a North Carolina resident on July 1, you should enter $1,200 on Line 23 of Column A and $600 on Line 23 of Column B.

Line Instructions for Filing Form D-400

Part-Year Resident/Nonresident Worksheet

Please retain this worksheet with your records.

		Column A Income as Shown on Federal Return	Column B Income Subject to North Carolina Tax
Income			
1. Wages	**1.**		
2. Taxable interest	**2.**		
3. Taxable dividends	**3.**		
4. State and local income tax refunds	**4.**		
5. Alimony received	**5.**		
6. Schedule C or C-EZ business income or (loss)	**6.**		
7. Schedule D capital gain or (loss)	**7.**		
8. Other gains or (losses)	**8.**		
9. Taxable amount of IRA distributions	**9.**		
10. Taxable amount of pensions and annuities	**10.**		
11. Schedule E - Rents, royalties, partnerships, S-Corps estates, trusts, etc	**11.**		
12. Schedule F - Farm income or (loss)	**12.**		
13. Unemployment compensation	**13.**		
14. Taxable amount of Social Security or Railroad Retirement	**14.**		
15. Other income	**15.**		
16. ***Add lines 1 through 15***	**16.**		
North Carolina Additions To Federal Taxable Income			
17. Interest income from obligations of states other than NC	**17.**		
18. Adjustment for Bonus Depreciation *(Enter in Col. A the amount from Line 40, Form D-400)*	**18.**		
19. Adjustment for 179 Expense Deduction *(Enter in Col. A the amount from Line 41, Form D-400)*	**19.**		
20. Other additions to federal taxable income that relate to gross income	**20.**		
21. ***Add Lines 16, 17, 18, 19 and 20***	**21.**		
North Carolina Deductions From Federal Taxable Income			
22. State and local income tax refund *(from Line 4 above)*	**22.**		
23. Interest from obligations of the United States or United States' possessions	**23.**		
24. Taxable portion of Social Security or Railroad Retirement benefits	**24.**		
25. Bailey retirement benefits *(Enter in Col. A the amount from Line 47, Form D-400)*	**25.**		
26. Other retirement benefits *(Enter in Col. A the amount from Line 48, Form D-400)*	**26.**		
27. Severance wages *(Enter in Col. A the amount from Line 49, Form D-400)*	**27.**		
28. Adjustment for bonus depreciation *(Enter in Col. A the total of the amount on Line 50c, Form D-400)*	**28.**		
29. Other deductions from federal taxable income that relate to gross income	**29.**		
30. ***Add lines 22 through 29***	**30.**		
31. ***Line 21 minus line 30***	**31.**		
		↑ *(Enter this amount on Form D400, Line 55)*	↑ *(Enter this amount on Form D400, Line 54)*

- Enter the amount from **Column B, Line 31** on **Form D-400, Page 4, Line 54.**
- Enter the amount from **Column A, Line 31** on **Form D-400, Page 4, Line 55.**

General Information for Claiming Tax Credits - Form D-400TC

▶ Credit for Tax Paid to Another State or Country

When income is taxed by North Carolina for a period during which you were a legal resident of North Carolina and the same income is also taxed by another state or country because it was earned in or derived from sources within that state or country, a tax credit may be claimed, but not on the basis of a withholding statement alone. Attach a copy of the return filed with the other state or country and a copy of the check or receipt if a balance of tax was paid with the return.

Complete the North Carolina return and include all income both within and outside the State. Compute the tax as though no credit is to be claimed. Complete Part 1 of Form D-400TC to determine the allowable tax credit. **The amount entered on Line 1, Part 1 of Form D–400TC is total income from all sources received while a resident of North Carolina**, adjusted by the applicable additions and/or deductions to federal taxable income that relate to gross income that you listed on Form D–400, Page 3. The amount of **net tax paid** on Line 6 is any prepayment of tax (tax withheld, estimated tax payments, amount paid with extension, etc.) plus any additional tax paid or **less any refunds** received or expected to be received. Attach a copy of the tax return filed with the other state and proof of the payment.

Include on Line 2, Part 1 of Form D–400TC your share of any S Corporation income that is attributable to and taxed by another state, whether or not the other state taxed the income at the individual or corporate level. Include on Line 6, Part 1, Form D–400TC the net tax you paid another state on your share of S Corporation income or your pro rata share of the net corporate tax paid by the S Corporation to another state that taxes the corporation rather than the shareholder. Attach a schedule to your return showing the total amount of tax paid to the other state by the S Corporation, and how your pro rata share of the tax was determined.

General Information for Claiming Tax Credits - Form D-400TC

If you claim credit for tax paid to more than one state or country, use the worksheet below to determine the tax credit allowable for each state or country. Determine the total credits for all states by adding the amount on Line 7 of each worksheet and enter the total on Form D-400TC, Line 7a. Be sure to use separate worksheets to determine the separate credits for each state or country.

Nonresidents are not entitled to this tax credit.

Out-of-State Tax Credit Worksheet

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 Lines 39, 40, 41 and 42 and applicable deductions shown on Lines 44 through 50c and Line 52 of Form D-400. Do not make an adjustment for domestic production activities included on Line 42 or for any portion of Line 42 or 52 that does not relate to gross income ..... **1.** _____
2. The portion of Line 1 that was taxed by the other state or country ..... **2.** _____
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (Round to four decimal places) ..... **3.** _____.____
4. Enter total North Carolina income tax (From Form D-400, Line 16) ..... **4.** _____
5. Multiply Line 3 by Line 4 ..... **5.** _____
6. Amount of net tax paid to the other state or country on the income shown on Line 2 *(See instructions beginning on Page 15 for definition of net tax paid)* ..... **6.** _____
7. Enter the lesser of Line 5 or Line 6 ..... **7.** _____

▶ Earned Income Tax Credit (Refundable)

The State credit is 5% (.05) of the federal earned income tax credit allowed under Section 32 of the Code. If you are eligible for the federal earned income tax credit, complete Part 5 of Form D-400TC to determine your State credit.

A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

▶ Credit for Child and Dependent Care Expenses

If you are entitled to claim an income tax credit for child and dependent care expenses on your federal return, you may claim a tax credit for such expenses on your North Carolina return.

For dependents who were age seven or older and not physically or mentally incapable of caring for themselves, the credit is from 7% to 9% of the federal employment–related expenses, depending on your filing status and federal adjusted gross income. For dependents who were under the age of seven and dependents who were physically or mentally incapable of caring for themselves, the tax credit is from 10% to 13% of the qualified federal employment–related expenses, depending on your filing status and your federal adjusted gross income. The federal employment–related expense is shown on Line 3 of Federal Form 2441. The total amount shown on Line 8, Part 2 of Form D-400TC cannot exceed $3,000 for one dependent or $6,000 for two or more dependents.

A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

For a dependent who reaches age seven during the taxable year and who is not physically or mentally incapable of caring for himself, the tax credit for employment-related expenses incurred prior to the dependent's 7th birthday will be calculated using the applicable percentage in **Column A**, and the tax credit for employment related expenses incurred after the dependent becomes age seven will be calculated by using the applicable percentage in **Column B**. You must use the table below to determine the amounts to enter on Lines 10 and 12 of Form D-400TC.

Child and Dependent Care Credit Table

Filing Status	Federal Adjusted Gross Income (Federal Form 1040, Line 37 or Federal Form 1040A, Line 21)	Column A	Column B
Head of Household	Up to $20,000	.13	.09
	Over $20,000 up to $32,000	.115	.08
	Over $32,000	.10	.07
Joint Return or Surviving Spouse	Up to $25,000	.13	.09
	Over $25,000 up to $40,000	.115	.08
	Over $40,000	.10	.07
Single	Up to $15,000	.13	.09
	Over $15,000 up to $24,000	.115	.08
	Over $24,000	.10	.07
Married Filing Separately	Up to $12,500	.13	.09
	Over $12,500 up to $20,000	.115	.08
	Over $20,000	.10	.07

General Information for Claiming Tax Credits - Form D-400TC

▶ Credit for Children

You may claim a child tax credit of $100 on your State return for each dependent child for whom you are entitled to claim a child tax credit on your federal return if your federal adjusted gross income (Form 1040, Line 37; or Form 1040A, Line 21) is less than the following amount shown for your filing status: **Married filing jointly/qualifying widow(er) - $100,000; Head of household - $80,000; Single - $60,000; or Married filing separately - $50,000.**

The credit for children can be claimed only for a child who was under 17 years of age on the last day of the year. A nonresident or part-year resident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete Form D–400TC, Part 3 to determine the allowable credit.

▶ Credit for Charitable Contributions by Nonitemizers

If you claimed the standard deduction on your federal return, you may claim a tax credit for charitable contributions. You may not claim the credit if you claimed itemized deductions on your federal return. The allowable credit equals 7% of the amount by which your charitable contributions for the taxable year exceed 2% of your federal adjusted gross income. The credit may not be claimed for contributions for which credits for certain real property donations, gleaned crops, or recycling oyster shells are claimed. A part-year resident or nonresident may claim a prorated credit equal to the percentage of income that is subject to North Carolina tax. The credit may not exceed the tax liability for the tax year, reduced by other tax credits. Complete the following worksheet to determine the allowable credit.

Worksheet for Determining Tax Credit for Charitable Contributions

Note: You may not claim this credit if you claimed itemized deductions on your federal return.

1. Enter the amount of your charitable contributions for the taxable year ..... **1.**_____

2. Multiply your federal adjusted gross income from your federal return (Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4) by 2% and enter the result here.

(Federal AGI _____ X .02) ..... **2.**_____

3. Subtract Line 2 from Line 1. If Line 2 equals or exceeds Line 1, **STOP HERE**. Enter - 0 - on Form D-400TC, Line 20b ..... **3.**_____

4. Multiply Line 3 by 7% (.07) and enter the result. **Full-year residents enter this amount here and on Line 7** ..... **4.**_____

5. **Part-year residents and nonresidents -** enter the decimal amount from Line 12 of Form D-400. (If Line 12 is more than 1.0000, skip Lines 5 and 6, and enter the amount from Line 4 on Line 7) ..... **5.**____.____

6. Multiply the amount on Line 4 by the decimal amount on Line 5. Enter the result here and on Line 7 ..... **6.**_____

7. Credit for charitable contributions *(Enter on Form D-400TC, Line 20b)* ..... **7.**_____

▶ Credit for Premiums Paid on Long-Term Care Insurance Contracts

If your adjusted gross income **(Form 1040, Line 37; or Form 1040A, Line 21)** is less than the following amounts for your filing status **(Married filing jointly/qualifying widow(er) - $100,000; Head of household - $80,000; Single - $60,000; or Married filing separately - $50,000),** a tax credit is allowed for the qualifying premiums you paid during the taxable year on a qualified long-term care insurance contract(s) (as defined in section 7702B of the Internal Revenue Code) that provides insurance coverage for yourself, your spouse, or a dependent for whom you are allowed to claim a personal exemption on your federal return. **Medical insurance premiums that you pay for general health care, hospitalization, or disability insurance do not qualify as premiums paid for a long-term care insurance contract.** A long-term care insurance contract is any insurance contract under which the only insurance protection provided is for coverage of qualified long-term care services as defined in section 7702B of the Internal Revenue Code. Qualified long-term care services are those services required by a chronically ill individual and provided under a plan of care prescribed by a licensed health care practitioner.

The credit is 15% of the premiums paid but may not exceed $350 for each qualified long-term care insurance contract for which a credit is claimed.

No credit is allowed for payments that are deducted from, or not included in, your federal gross income for the taxable year. For example, payments that are not included in federal gross income are premiums paid through an employer-sponsored plan in which the payments are excluded from taxable wages (pre-taxed dollars). **If you claimed a deduction for medical expenses on Federal Schedule A, Line 4, or if you claimed a deduction for self-employed health insurance premiums on Federal Form 1040, Line 29, you are not entitled to claim this credit. However, you may claim this credit for any premiums paid for long-term care insurance that are not deductible on your federal return because of the age limitations contained in section 213(d)(10) of the Internal Revenue Code.**

A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

Complete the worksheet on Page 18 to determine the allowable credit.

General Information for Claiming Tax Credits - Form D-400TC

Worksheet for Determining Tax Credit for Premiums Paid on Long-Term Care Insurance Contracts

1. Enter the amount of premiums you paid on a long-term care insurance contract(s) for the taxable year. Do not include premiums that you paid through a cafeteria plan or flexible spending arrangement offered by your employer. ..... **1.** _____
2. Multiply Line 1 by 15% (.15). **Full-year residents enter the result here and on Line 5.** (Do not enter more than $350 per contract) ..... **2.** _____
3. **Part-year residents and nonresidents** - enter the decimal amount from Line 12 of Form D-400. (If Line 12 is more than 1.0000, skip Lines 3 and 4, and enter the amount from Line 2 on Line 5) ..... **3.** _____.____
4. Multiply the amount on Line 2 by the decimal amount from Line 3. Enter the result here and on Line 5 ..... **4.** _____
5. Credit for long-term care insurance premiums *(Enter on Form D-400TC, Line 21)* ..... **5.** _____

▶ Credit for Adoption Expenses

You may claim an adoption tax credit on your State return of 50% of the allowable adoption tax credit claimed on your federal return. A part-year resident or nonresident is allowed the credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. Any unused portion of this credit may be carried forward for the next succeeding five years. Complete the **Adoption Tax Credit Worksheet** to determine the allowable credit.

Adoption Tax Credit Worksheet

1. Enter your federal adoption credit from Federal Form 8839, Line 14 ..... **1.** _____
2. Multiply Line 1 by 50% (.50) and enter the result **(Full year residents - enter this amount here and on Line 5)** ..... **2.** _____
3. **Part-year residents and nonresidents** - enter the decimal amount from Line 12 of Form D-400. (If Line 12 is more than 1.0000, skip Lines 3 and 4, and enter the amount from Line 2 on Line 5) ..... **3.** _____.____
4. Multiply the amount on Line 2 by the decimal amount from Line 3. Enter the result here and on Line 5 ..... **4.** _____
5. Credit for Adoption *(Enter on Form D-400TC, Line 22)* ..... **5.** _____

▶ Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (Refundable)

A tax credit is allowed for small businesses that make contributions to the State Unemployment Insurance Fund during the tax year with respect to wages paid for employment in this State. The credit is 25% of the amount of qualified contributions to the State Unemployment Insurance Fund. A small business is defined as a business whose cumulative gross receipts from the business activity for the tax year do not exceed one million dollars ($1,000,000). The credit may be claimed only against corporate and individual income taxes. If the credit exceeds the amount of tax for the taxable year reduced by the sum of all credits allowable, the excess is refundable. The credit applies to taxable years 2010 and 2011. The credit should be computed on Part 6 of the D-400TC.

▶ Credit for Qualified Business Investments

A tax credit is allowed for qualifying investments in the equity securities or subordinated debt of a qualified business venture, qualified grantee business, or a qualified licensee business. The credit is 25% of the amount invested or $50,000, whichever is less. The tax credit is not allowed for the year in which the investment is made but is allowed for the taxable year beginning during the calendar year following the calendar year in which the investment was made. Any unused credit may be carried forward for the next succeeding five years. Your basis in the equity securities or subordinated debt acquired as a result of your investment must be reduced by the amount of allowable credit.

To be eligible for the credit, you must file Form D-499, Application for Tax Credit for Qualified Business Investments, with the Secretary of Revenue. The application should be filed on or before April 15 and no later than October 15 of the year following the calendar year in which the investment was made. An application filed after October 15 will not be accepted. See Page 2 of Form D–499 for additional rules and regulations for claiming the credit. The allowable credit should be shown on Form D-400TC, Line 23. You must attach a copy of the qualified business tax credit approval letter from the Department of Revenue to verify the credit claimed on the return.

▶ Credit for Disabled Taxpayer, Dependent, or Spouse

If you claimed an income tax credit on your federal tax return for being permanently and totally disabled, you are entitled to a tax credit on your North Carolina return equal to one-third (1/3) of the amount of the federal tax credit. Although the federal tax credit is also allowed for being age 65 or older, no portion of the tax credit is allowed on the North Carolina return for being age 65 or older.

You may also be entitled to a tax credit if a dependent or spouse for whom you are allowed an exemption on your federal return is permanently and totally disabled. To qualify for the credit, a statement from a physician or local health department must be attached to your return certifying that the dependent was unable to engage in any substantial gainful activity by reason of a physical or mental impairment that can be expected to result in death or that has lasted or can be expected to last for a continuous period of not less than 12 months.

A part-year resident or nonresident is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. The allowable credit is determined by completing **Form D-429, Worksheet for Determining the Credit for the Disabled Taxpayer, Dependent or Spouse**. The credit should be shown on Form D-400TC, Line 24. You may contact the Department for Form D-429 or you may download it from our website at **www.dornc.com.**

▶ Credit for Certain Real Property Donations

A tax credit is allowed for a qualified donation of an interest in real property located in North Carolina that is useful for public beach access or use, public access to public waters or trails, fish and wildlife conservation, forestland or farmland conservation, watershed protection, conservation of natural areas, conservation of natural or scenic river areas, conservation of predominately natural parkland, or historic landscape conservation. An individual is allowed a credit of 25% of the fair market value of the donated property, but may not exceed $250,000. In the case of property owned by a married couple filing a joint return, the maximum credit for real property donations is increased to $500,000. Previously, the maximum joint tax credit was $250,000. To be eligible for the credit, the interest in the property must be donated in perpetuity to and accepted by the State, a local government, or a body that is both organized to receive and administer lands for conservation purposes and qualified to receive charitable contributions under the Internal Revenue Code. To support the credit, a certification by the Department of Environment and Natural Resources that the donated property is suitable for one or more of the valid public benefits described above and a self-contained or summary appraisal report must be attached to your return.

The credit may not exceed the tax liability for the tax year, reduced by other tax credits. Any unused portion of the credit may be carried forward for the next succeeding five years.

▶ Credit for Rehabilitating Historic Structure

Income-producing – Generally, a taxpayer who is allowed a federal income tax credit under section 47 of the Internal Revenue Code for making rehabilitation expenditures for a certified historic structure located in North Carolina is allowed a credit equal to 20% of the expenditures that qualify for the federal credit (40% of expenditures if the facility at one time served as a State training school for juvenile offenders).

Nonincome-producing – Generally, a taxpayer who is not allowed a federal income tax credit under section 47 of the Internal Revenue Code and who makes rehabilitation expenses for a State-certified historic structure located in North Carolina is allowed a credit equal to 30% of the rehabilitation expenses (40% of expenditures if the facility at one time served as a State training school for juvenile offenders). To qualify for the credit, the rehabilitation expenses must exceed $25,000 within a 24-month period. You must attach to the return a copy of the certification obtained from the State Historic Preservation Officer verifying that the historic structure has been rehabilitated in accordance with the Secretary of the Interior's Standards for Rehabilitation.

Important: The credit for rehabilitating a historic structure must be claimed in five equal installments beginning with the taxable year in which the property is placed in service. Any unused portion of the credit may be carried forward for the succeeding five years.

▶ Credit for Rehabilitating Historic Mill Facility

A tax credit is also allowed for rehabilitating a historic mill facility. The amount of credit depends on the location of the facility and whether it was renovated as income producing or nonincome producing property. Contact the Department of Revenue for additional information about the credit.

▶ Credit for Property Taxes Paid by a Farmer on Farm Machinery

An individual engaged in the business of farming is allowed a credit of up to $1,000 for the amount of property taxes paid on farm machinery or attachments and repair parts for farm machinery. Farm machinery is defined as machinery that is exempt from State sales tax under G.S. 105-164.13(1)b. The credit may not exceed the tax liability for the year, reduced by other tax credits. To support the credit, you must attach a copy of the tax receipt for the property taxes for which the credit is claimed.

▶ Credit for Gleaned Crops

You are allowed a credit for unharvested crops which are donated to a qualified charitable organization. The credit is 10% of the season average price of the crop as determined by the North Carolina Crop and Livestock Reporting Service of the North Carolina Department of Agriculture and Consumer Services or the average price of the crop in the nearest local market for the month in which the crop is gleaned if the Crop and Livestock Reporting Service does not determine the season average price. Any unused portion of the credit can be carried forward to the next succeeding five years.

If the credit is claimed, the amount of the market price of the donated crops must be added to federal taxable income in determining North Carolina taxable income.

▶ Credit for Construction of Handicapped Dwelling Units

You are allowed a tax credit for constructing multi-family rental units located in North Carolina which conform to Volume I-C of the North Carolina Building Code. The credit is $550 for each dwelling unit completed during the taxable year. To support the credit, you must attach to your return a copy of the occupancy permit on which the building inspector has recorded the number of units completed during the year. If the credit exceeds the tax liability for the year reduced by all other credits, the excess may be carried over only to the succeeding tax year.

▶ Credit for Construction of Poultry Composting Facility

You are allowed a credit for constructing a poultry composting facility in North Carolina for the composting of poultry carcasses from commercial poultry operations. The credit is 25% of the installation, materials, and equipment costs of construction paid during the taxable year, not to exceed $1,000 for any single installation. The portion of construction costs represented by State or federal agency provided funds cannot be used in determining the credit. The credit may not exceed the tax liability for the year, reduced by other tax credits and any unused credit may not be carried over to another tax year.

In the case of property owned by the entirety, if both spouses are required to file North Carolina income tax returns, the credit may be claimed only if the spouses file a joint return.

▶ Credit for Conservation Tillage Equipment

A credit is allowed for the purchase of certain conservation tillage equipment for use in a farming business, including tree farming. The credit is 25% of the cost of the equipment, not to exceed $2,500 for any taxable year. Qualifying conservation tillage equipment is (1) a planter designed to minimize disturbance of the soil in planting crops or trees, including equipment that may be attached to equipment that you already own or (2) equipment designed to minimize disturbance of the soil in reforestation site preparation, including equipment that may be attached to equipment

that you already own; provided, however this shall include only those items of equipment generally known as a “KG-Blade”, and “drumchopper”, or a “V-Blade”.

The credit may be claimed only if you are the first purchaser of the equipment and may not be claimed if you purchased the equipment for use outside of North Carolina. Any excess credit may be carried forward for the next succeeding five years. The basis in any equipment for which a credit is allowed must be reduced by the amount of the credit.

▶ Credit for Recycling Oyster Shells

A tax credit is allowed to a taxpayer who donates oyster shells for recycling to the Division of Marine Fisheries of the Department of Environment and Natural Resources. The credit is $1.00 per bushel of oyster shells donated. The credit is limited to the tax liability and any unused portion of the credit can be carried forward for the succeeding five years.

To support the credit, a taxpayer must obtain a certification by the Department of Environment and Natural Resources stating the number of bushels of oyster shells that were donated. A taxpayer who claims the credit must add back to taxable income any amount deducted under the code for the donation of the oyster shells.

▶ Business Incentive and Energy Tax Credits *(Limited to 50% of Tax Liability)*

The following tax credits are available as incentives to new and expanding businesses or for investing in renewable energy property or low-income housing. If you believe you are entitled to one or more of the tax credits, contact the Department for Form NC-478 Series or you may download the forms from our website at **www.dornc.com.** Form NC-478 Series is used to calculate and report tax credits that are limited to 50% of your tax less the sum of all other tax credits that you claim. Complete the form and attach it to the front of your income tax return.

Do not enter a qualified business investment tax credit on Line 35. Tax credits for qualified business investments are claimed on Line 23. If you are entitled to one of the following tax credits, enter the amount of the credit on Form D-400TC, Line 35.

- *• Credit for investing in machinery and equipment
- • Credit for creating jobs
- • Credit for research and development
- *• Credit for worker training
- • Credit for investing in central office or aircraft facility property
- *• Credit for technology commercialization
- *• Credit for development zone projects
- *• Credit for nonhazardous dry-cleaning equipment
- • Credit for investing in low-income housing
- • Credit for use of North Carolina ports
- • Credit for investing in renewable energy property
- • Credit for work opportunity
- • Credit for constructing a railroad intermodal facility
- *• Credit for small business employee health benefits
- *• Credit for biodiesel producers
- • Credit for donating funds to a nonprofit organization to enable the nonprofit to acquire renewable energy property.

*** These credits have expired and are only available for future installments and unused carryforwards.**

Important: Unless otherwise stated, the tax credits described in these instructions may not exceed the tax liability for the tax year, reduced by other tax credits.

Property for Sale
Looking for a bargain on good used vehicles, furniture, appliances, tools, and jewelry? Go to **www.dornc.com/taxes/usub/** and click on **Items Available Through State Surplus Property Agency** or call **(919) 854-2160.**

Maintaining Records
You should keep canceled checks, receipts, or other documentation, including a copy of your federal return, to verify any amount entered on your tax return for a period of at least three years from the due date of the return or three years from the date the return is filed, whichever is later. Lack of adequate records may result in the disallowance of all or part of the deductions. Your canceled check, money order stub, or Departmental receipt showing payment of tax should be kept for at least five years from the due date of the tax return.

Important Notice Regarding Substitute Returns
Any facsimile or substitute form must be approved by the Department of Revenue prior to its use. If you use computer generated returns, the software company is responsible for requesting approval and receiving an assigned identification number. The Department publishes a list of software developers who have received approval on our website. Photocopies of the return are not acceptable. Returns that cannot be processed by our imaging and scanning equipment will be returned to the taxpayer with instructions to refile on an acceptable form.

Federal Privacy Act Notice
Disclosing your social security number on your return is required by regulations issued by the Secretary of Revenue under G.S. 105-152, 155, 251, and 252. Social security numbers are used to identify individuals in the administration of the State’s tax laws and to exchange tax information with other states and the Internal Revenue Service. Always list your social security number on any attachments to your return and on any correspondence to the Department of Revenue.

North Carolina Tax Table

Use if your taxable income is less than $68,000. If $68,000 or more, use the Tax Rate Schedule.

Example: Mr. and Mrs. Smith are filing a joint return. Their taxable income on Line 13 of Form D-400 is $25,320. First, they find the $25,300-$25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is $1,560. This is the tax amount they must write on Line 14 of Form D-400.

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
25,200	**25,250**	1,638	1,553	1,660	1,596
25,250	**25,300**	1,642	1,557	1,663	1,599
25,300	**25,350**	1,645	1,560	1,667	1,603
25,350	**25,400**	1,649	1,564	1,670	1,606

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
$0	**$10**	$0	$0	$0	$0
10	**25**	1	1	1	1
25	**50**	2	2	2	2
50	**75**	4	4	4	4
75	**100**	5	5	5	5
100	**125**	7	7	7	7
125	**150**	8	8	8	8
150	**175**	10	10	10	10
175	**200**	11	11	11	11
200	**225**	13	13	13	13
225	**250**	14	14	14	14
250	**275**	16	16	16	16
275	**300**	17	17	17	17
300	**325**	19	19	19	19
325	**350**	20	20	20	20
350	**375**	22	22	22	22
375	**400**	23	23	23	23
400	**425**	25	25	25	25
425	**450**	26	26	26	26
450	**475**	28	28	28	28
475	**500**	29	29	29	29
500	**525**	31	31	31	31
525	**550**	32	32	32	32
550	**575**	34	34	34	34
575	**600**	35	35	35	35
600	**625**	37	37	37	37
625	**650**	38	38	38	38
650	**675**	40	40	40	40
675	**700**	41	41	41	41
700	**725**	43	43	43	43
725	**750**	44	44	44	44
750	**775**	46	46	46	46
775	**800**	47	47	47	47
800	**825**	49	49	49	49
825	**850**	50	50	50	50
850	**875**	52	52	52	52
875	**900**	53	53	53	53
900	**925**	55	55	55	55
925	**950**	56	56	56	56
950	**975**	58	58	58	58
975	**1,000**	59	59	59	59
1,000					
1,000	**1,025**	61	61	61	61
1,025	**1,050**	62	62	62	62
1,050	**1,075**	64	64	64	64
1,075	**1,100**	65	65	65	65
1,100	**1,125**	67	67	67	67
1,125	**1,150**	68	68	68	68
1,150	**1,175**	70	70	70	70
1,175	**1,200**	71	71	71	71
1,200	**1,225**	73	73	73	73
1,225	**1,250**	74	74	74	74
1,250	**1,275**	76	76	76	76
1,275	**1,300**	77	77	77	77
1,300	**1,325**	79	79	79	79
1,325	**1,350**	80	80	80	80
1,350	**1,375**	82	82	82	82
1,375	**1,400**	83	83	83	83

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
1,400	**1,425**	85	85	85	85
1,425	**1,450**	86	86	86	86
1,450	**1,475**	88	88	88	88
1,475	**1,500**	89	89	89	89
1,500	**1,525**	91	91	91	91
1,525	**1,550**	92	92	92	92
1,550	**1,575**	94	94	94	94
1,575	**1,600**	95	95	95	95
1,600	**1,625**	97	97	97	97
1,625	**1,650**	98	98	98	98
1,650	**1,675**	100	100	100	100
1,675	**1,700**	101	101	101	101
1,700	**1,725**	103	103	103	103
1,725	**1,750**	104	104	104	104
1,750	**1,775**	106	106	106	106
1,775	**1,800**	107	107	107	107
1,800	**1,825**	109	109	109	109
1,825	**1,850**	110	110	110	110
1,850	**1,875**	112	112	112	112
1,875	**1,900**	113	113	113	113
1,900	**1,925**	115	115	115	115
1,925	**1,950**	116	116	116	116
1,950	**1,975**	118	118	118	118
1,975	**2,000**	119	119	119	119
2,000					
2,000	**2,025**	121	121	121	121
2,025	**2,050**	122	122	122	122
2,050	**2,075**	124	124	124	124
2,075	**2,100**	125	125	125	125
2,100	**2,125**	127	127	127	127
2,125	**2,150**	128	128	128	128
2,150	**2,175**	130	130	130	130
2,175	**2,200**	131	131	131	131
2,200	**2,225**	133	133	133	133
2,225	**2,250**	134	134	134	134
2,250	**2,275**	136	136	136	136
2,275	**2,300**	137	137	137	137
2,300	**2,325**	139	139	139	139
2,325	**2,350**	140	140	140	140
2,350	**2,375**	142	142	142	142
2,375	**2,400**	143	143	143	143
2,400	**2,425**	145	145	145	145
2,425	**2,450**	146	146	146	146
2,450	**2,475**	148	148	148	148
2,475	**2,500**	149	149	149	149
2,500	**2,525**	151	151	151	151
2,525	**2,550**	152	152	152	152
2,550	**2,575**	154	154	154	154
2,575	**2,600**	155	155	155	155
2,600	**2,625**	157	157	157	157
2,625	**2,650**	158	158	158	158
2,650	**2,675**	160	160	160	160
2,675	**2,700**	161	161	161	161

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
2,700	**2,725**	163	163	163	163
2,725	**2,750**	164	164	164	164
2,750	**2,775**	166	166	166	166
2,775	**2,800**	167	167	167	167
2,800	**2,825**	169	169	169	169
2,825	**2,850**	170	170	170	170
2,850	**2,875**	172	172	172	172
2,875	**2,900**	173	173	173	173
2,900	**2,925**	175	175	175	175
2,925	**2,950**	176	176	176	176
2,950	**2,975**	178	178	178	178
2,975	**3,000**	179	179	179	179
3,000					
3,000	**3,050**	182	182	182	182
3,050	**3,100**	185	185	185	185
3,100	**3,150**	188	188	188	188
3,150	**3,200**	191	191	191	191
3,200	**3,250**	194	194	194	194
3,250	**3,300**	197	197	197	197
3,300	**3,350**	200	200	200	200
3,350	**3,400**	203	203	203	203
3,400	**3,450**	206	206	206	206
3,450	**3,500**	209	209	209	209
3,500	**3,550**	212	212	212	212
3,550	**3,600**	215	215	215	215
3,600	**3,650**	218	218	218	218
3,650	**3,700**	221	221	221	221
3,700	**3,750**	224	224	224	224
3,750	**3,800**	227	227	227	227
3,800	**3,850**	230	230	230	230
3,850	**3,900**	233	233	233	233
3,900	**3,950**	236	236	236	236
3,950	**4,000**	239	239	239	239
4,000					
4,000	**4,050**	242	242	242	242
4,050	**4,100**	245	245	245	245
4,100	**4,150**	248	248	248	248
4,150	**4,200**	251	251	251	251
4,200	**4,250**	254	254	254	254
4,250	**4,300**	257	257	257	257
4,300	**4,350**	260	260	260	260
4,350	**4,400**	263	263	263	263
4,400	**4,450**	266	266	266	266
4,450	**4,500**	269	269	269	269
4,500	**4,550**	272	272	272	272
4,550	**4,600**	275	275	275	275
4,600	**4,650**	278	278	278	278
4,650	**4,700**	281	281	281	281
4,700	**4,750**	284	284	284	284
4,750	**4,800**	287	287	287	287
4,800	**4,850**	290	290	290	290
4,850	**4,900**	293	293	293	293
4,900	**4,950**	296	296	296	296
4,950	**5,000**	299	299	299	299

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
5,000						**8,000**						**11,000**					
5,000	**5,050**	302	302	302	302	**8,000**	**8,050**	482	482	482	482	**11,000**	**11,050**	662	662	666	662
5,050	**5,100**	305	305	305	305	**8,050**	**8,100**	485	485	485	485	**11,050**	**11,100**	665	665	669	665
5,100	**5,150**	308	308	308	308	**8,100**	**8,150**	488	488	488	488	**11,100**	**11,150**	668	668	673	668
5,150	**5,200**	311	311	311	311	**8,150**	**8,200**	491	491	491	491	**11,150**	**11,200**	671	671	676	671
5,200	**5,250**	314	314	314	314	**8,200**	**8,250**	494	494	494	494	**11,200**	**11,250**	674	674	680	674
5,250	**5,300**	317	317	317	317	**8,250**	**8,300**	497	497	497	497	**11,250**	**11,300**	677	677	683	677
5,300	**5,350**	320	320	320	320	**8,300**	**8,350**	500	500	500	500	**11,300**	**11,350**	680	680	687	680
5,350	**5,400**	323	323	323	323	**8,350**	**8,400**	503	503	503	503	**11,350**	**11,400**	683	683	690	683
5,400	**5,450**	326	326	326	326	**8,400**	**8,450**	506	506	506	506	**11,400**	**11,450**	686	686	694	686
5,450	**5,500**	329	329	329	329	**8,450**	**8,500**	509	509	509	509	**11,450**	**11,500**	689	689	697	689
5,500	**5,550**	332	332	332	332	**8,500**	**8,550**	512	512	512	512	**11,500**	**11,550**	692	692	701	692
5,550	**5,600**	335	335	335	335	**8,550**	**8,600**	515	515	515	515	**11,550**	**11,600**	695	695	704	695
5,600	**5,650**	338	338	338	338	**8,600**	**8,650**	518	518	518	518	**11,600**	**11,650**	698	698	708	698
5,650	**5,700**	341	341	341	341	**8,650**	**8,700**	521	521	521	521	**11,650**	**11,700**	701	701	711	701
5,700	**5,750**	344	344	344	344	**8,700**	**8,750**	524	524	524	524	**11,700**	**11,750**	704	704	715	704
5,750	**5,800**	347	347	347	347	**8,750**	**8,800**	527	527	527	527	**11,750**	**11,800**	707	707	718	707
5,800	**5,850**	350	350	350	350	**8,800**	**8,850**	530	530	530	530	**11,800**	**11,850**	710	710	722	710
5,850	**5,900**	353	353	353	353	**8,850**	**8,900**	533	533	533	533	**11,850**	**11,900**	713	713	725	713
5,900	**5,950**	356	356	356	356	**8,900**	**8,950**	536	536	536	536	**11,900**	**11,950**	716	716	729	716
5,950	**6,000**	359	359	359	359	**8,950**	**9,000**	539	539	539	539	**11,950**	**12,000**	719	719	732	719
6,000						**9,000**						**12,000**					
6,000	**6,050**	362	362	362	362	**9,000**	**9,050**	542	542	542	542	**12,000**	**12,050**	722	722	736	722
6,050	**6,100**	365	365	365	365	**9,050**	**9,100**	545	545	545	545	**12,050**	**12,100**	725	725	739	725
6,100	**6,150**	368	368	368	368	**9,100**	**9,150**	548	548	548	548	**12,100**	**12,150**	728	728	743	728
6,150	**6,200**	371	371	371	371	**9,150**	**9,200**	551	551	551	551	**12,150**	**12,200**	731	731	746	731
6,200	**6,250**	374	374	374	374	**9,200**	**9,250**	554	554	554	554	**12,200**	**12,250**	734	734	750	734
6,250	**6,300**	377	377	377	377	**9,250**	**9,300**	557	557	557	557	**12,250**	**12,300**	737	737	753	737
6,300	**6,350**	380	380	380	380	**9,300**	**9,350**	560	560	560	560	**12,300**	**12,350**	740	740	757	740
6,350	**6,400**	383	383	383	383	**9,350**	**9,400**	563	563	563	563	**12,350**	**12,400**	743	743	760	743
6,400	**6,450**	386	386	386	386	**9,400**	**9,450**	566	566	566	566	**12,400**	**12,450**	746	746	764	746
6,450	**6,500**	389	389	389	389	**9,450**	**9,500**	569	569	569	569	**12,450**	**12,500**	749	749	767	749
6,500	**6,550**	392	392	392	392	**9,500**	**9,550**	572	572	572	572	**12,500**	**12,550**	752	752	771	752
6,550	**6,600**	395	395	395	395	**9,550**	**9,600**	575	575	575	575	**12,550**	**12,600**	755	755	774	755
6,600	**6,650**	398	398	398	398	**9,600**	**9,650**	578	578	578	578	**12,600**	**12,650**	758	758	778	758
6,650	**6,700**	401	401	401	401	**9,650**	**9,700**	581	581	581	581	**12,650**	**12,700**	761	761	781	761
6,700	**6,750**	404	404	404	404	**9,700**	**9,750**	584	584	584	584	**12,700**	**12,750**	764	764	785	764
6,750	**6,800**	407	407	407	407	**9,750**	**9,800**	587	587	587	587	**12,750**	**12,800**	767	767	788	767
6,800	**6,850**	410	410	410	410	**9,800**	**9,850**	590	590	590	590	**12,800**	**12,850**	770	770	792	770
6,850	**6,900**	413	413	413	413	**9,850**	**9,900**	593	593	593	593	**12,850**	**12,900**	774	773	795	773
6,900	**6,950**	416	416	416	416	**9,900**	**9,950**	596	596	596	596	**12,900**	**12,950**	777	776	799	776
6,950	**7,000**	419	419	419	419	**9,950**	**10,000**	599	599	599	599	**12,950**	**13,000**	781	779	802	779
7,000						**10,000**						**13,000**					
7,000	**7,050**	422	422	422	422	**10,000**	**10,050**	602	602	602	602	**13,000**	**13,050**	784	782	806	782
7,050	**7,100**	425	425	425	425	**10,050**	**10,100**	605	605	605	605	**13,050**	**13,100**	788	785	809	785
7,100	**7,150**	428	428	428	428	**10,100**	**10,150**	608	608	608	608	**13,100**	**13,150**	791	788	813	788
7,150	**7,200**	431	431	431	431	**10,150**	**10,200**	611	611	611	611	**13,150**	**13,200**	795	791	816	791
7,200	**7,250**	434	434	434	434	**10,200**	**10,250**	614	614	614	614	**13,200**	**13,250**	798	794	820	794
7,250	**7,300**	437	437	437	437	**10,250**	**10,300**	617	617	617	617	**13,250**	**13,300**	802	797	823	797
7,300	**7,350**	440	440	440	440	**10,300**	**10,350**	620	620	620	620	**13,300**	**13,350**	805	800	827	800
7,350	**7,400**	443	443	443	443	**10,350**	**10,400**	623	623	623	623	**13,350**	**13,400**	809	803	830	803
7,400	**7,450**	446	446	446	446	**10,400**	**10,450**	626	626	626	626	**13,400**	**13,450**	812	806	834	806
7,450	**7,500**	449	449	449	449	**10,450**	**10,500**	629	629	629	629	**13,450**	**13,500**	816	809	837	809
7,500	**7,550**	452	452	452	452	**10,500**	**10,550**	632	632	632	632	**13,500**	**13,550**	819	812	841	812
7,550	**7,600**	455	455	455	455	**10,550**	**10,600**	635	635	635	635	**13,550**	**13,600**	823	815	844	815
7,600	**7,650**	458	458	458	458	**10,600**	**10,650**	638	638	638	638	**13,600**	**13,650**	826	818	848	818
7,650	**7,700**	461	461	461	461	**10,650**	**10,700**	641	641	641	641	**13,650**	**13,700**	830	821	851	821
7,700	**7,750**	464	464	464	464	**10,700**	**10,750**	644	644	645	644	**13,700**	**13,750**	833	824	855	824
7,750	**7,800**	467	467	467	467	**10,750**	**10,800**	647	647	648	647	**13,750**	**13,800**	837	827	858	827
7,800	**7,850**	470	470	470	470	**10,800**	**10,850**	650	650	652	650	**13,800**	**13,850**	840	830	862	830
7,850	**7,900**	473	473	473	473	**10,850**	**10,900**	653	653	655	653	**13,850**	**13,900**	844	833	865	833
7,900	**7,950**	476	476	476	476	**10,900**	**10,950**	656	656	659	656	**13,900**	**13,950**	847	836	869	836
7,950	**8,000**	479	479	479	479	**10,950**	**11,000**	659	659	662	659	**13,950**	**14,000**	851	839	872	839

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
14,000						**17,000**						**20,000**					
14,000	**14,050**	854	842	876	842	**17,000**	**17,050**	1,064	1,022	1,086	1,022	**20,000**	**20,050**	1,274	1,202	1,296	1,232
14,050	**14,100**	858	845	879	845	**17,050**	**17,100**	1,068	1,025	1,089	1,025	**20,050**	**20,100**	1,278	1,205	1,299	1,235
14,100	**14,150**	861	848	883	848	**17,100**	**17,150**	1,071	1,028	1,093	1,029	**20,100**	**20,150**	1,281	1,208	1,303	1,239
14,150	**14,200**	865	851	886	851	**17,150**	**17,200**	1,075	1,031	1,096	1,032	**20,150**	**20,200**	1,285	1,211	1,306	1,242
14,200	**14,250**	868	854	890	854	**17,200**	**17,250**	1,078	1,034	1,100	1,036	**20,200**	**20,250**	1,288	1,214	1,310	1,246
14,250	**14,300**	872	857	893	857	**17,250**	**17,300**	1,082	1,037	1,103	1,039	**20,250**	**20,300**	1,292	1,217	1,313	1,249
14,300	**14,350**	875	860	897	860	**17,300**	**17,350**	1,085	1,040	1,107	1,043	**20,300**	**20,350**	1,295	1,220	1,317	1,253
14,350	**14,400**	879	863	900	863	**17,350**	**17,400**	1,089	1,043	1,110	1,046	**20,350**	**20,400**	1,299	1,223	1,320	1,256
14,400	**14,450**	882	866	904	866	**17,400**	**17,450**	1,092	1,046	1,114	1,050	**20,400**	**20,450**	1,302	1,226	1,324	1,260
14,450	**14,500**	886	869	907	869	**17,450**	**17,500**	1,096	1,049	1,117	1,053	**20,450**	**20,500**	1,306	1,229	1,327	1,263
14,500	**14,550**	889	872	911	872	**17,500**	**17,550**	1,099	1,052	1,121	1,057	**20,500**	**20,550**	1,309	1,232	1,331	1,267
14,550	**14,600**	893	875	914	875	**17,550**	**17,600**	1,103	1,055	1,124	1,060	**20,550**	**20,600**	1,313	1,235	1,334	1,270
14,600	**14,650**	896	878	918	878	**17,600**	**17,650**	1,106	1,058	1,128	1,064	**20,600**	**20,650**	1,316	1,238	1,338	1,274
14,650	**14,700**	900	881	921	881	**17,650**	**17,700**	1,110	1,061	1,131	1,067	**20,650**	**20,700**	1,320	1,241	1,341	1,277
14,700	**14,750**	903	884	925	884	**17,700**	**17,750**	1,113	1,064	1,135	1,071	**20,700**	**20,750**	1,323	1,244	1,345	1,281
14,750	**14,800**	907	887	928	887	**17,750**	**17,800**	1,117	1,067	1,138	1,074	**20,750**	**20,800**	1,327	1,247	1,348	1,284
14,800	**14,850**	910	890	932	890	**17,800**	**17,850**	1,120	1,070	1,142	1,078	**20,800**	**20,850**	1,330	1,250	1,352	1,288
14,850	**14,900**	914	893	935	893	**17,850**	**17,900**	1,124	1,073	1,145	1,081	**20,850**	**20,900**	1,334	1,253	1,355	1,291
14,900	**14,950**	917	896	939	896	**17,900**	**17,950**	1,127	1,076	1,149	1,085	**20,900**	**20,950**	1,337	1,256	1,359	1,295
14,950	**15,000**	921	899	942	899	**17,950**	**18,000**	1,131	1,079	1,152	1,088	**20,950**	**21,000**	1,341	1,259	1,362	1,298
15,000						**18,000**						**21,000**					
15,000	**15,050**	924	902	946	902	**18,000**	**18,050**	1,134	1,082	1,156	1,092	**21,000**	**21,050**	1,344	1,262	1,366	1,302
15,050	**15,100**	928	905	949	905	**18,050**	**18,100**	1,138	1,085	1,159	1,095	**21,050**	**21,100**	1,348	1,265	1,369	1,305
15,100	**15,150**	931	908	953	908	**18,100**	**18,150**	1,141	1,088	1,163	1,099	**21,100**	**21,150**	1,351	1,268	1,373	1,309
15,150	**15,200**	935	911	956	911	**18,150**	**18,200**	1,145	1,091	1,166	1,102	**21,150**	**21,200**	1,355	1,271	1,376	1,312
15,200	**15,250**	938	914	960	914	**18,200**	**18,250**	1,148	1,094	1,170	1,106	**21,200**	**21,250**	1,358	1,274	1,380	1,316
15,250	**15,300**	942	917	963	917	**18,250**	**18,300**	1,152	1,097	1,173	1,109	**21,250**	**21,300**	1,362	1,277	1,383	1,319
15,300	**15,350**	945	920	967	920	**18,300**	**18,350**	1,155	1,100	1,177	1,113	**21,300**	**21,350**	1,365	1,280	1,387	1,323
15,350	**15,400**	949	923	970	923	**18,350**	**18,400**	1,159	1,103	1,180	1,116	**21,350**	**21,400**	1,369	1,284	1,390	1,326
15,400	**15,450**	952	926	974	926	**18,400**	**18,450**	1,162	1,106	1,184	1,120	**21,400**	**21,450**	1,372	1,287	1,394	1,330
15,450	**15,500**	956	929	977	929	**18,450**	**18,500**	1,166	1,109	1,187	1,123	**21,450**	**21,500**	1,376	1,291	1,397	1,333
15,500	**15,550**	959	932	981	932	**18,500**	**18,550**	1,169	1,112	1,191	1,127	**21,500**	**21,550**	1,379	1,294	1,401	1,337
15,550	**15,600**	963	935	984	935	**18,550**	**18,600**	1,173	1,115	1,194	1,130	**21,550**	**21,600**	1,383	1,298	1,404	1,340
15,600	**15,650**	966	938	988	938	**18,600**	**18,650**	1,176	1,118	1,198	1,134	**21,600**	**21,650**	1,386	1,301	1,408	1,344
15,650	**15,700**	970	941	991	941	**18,650**	**18,700**	1,180	1,121	1,201	1,137	**21,650**	**21,700**	1,390	1,305	1,411	1,347
15,700	**15,750**	973	944	995	944	**18,700**	**18,750**	1,183	1,124	1,205	1,141	**21,700**	**21,750**	1,393	1,308	1,415	1,351
15,750	**15,800**	977	947	998	947	**18,750**	**18,800**	1,187	1,127	1,208	1,144	**21,750**	**21,800**	1,397	1,312	1,418	1,354
15,800	**15,850**	980	950	1,002	950	**18,800**	**18,850**	1,190	1,130	1,212	1,148	**21,800**	**21,850**	1,400	1,315	1,422	1,358
15,850	**15,900**	984	953	1,005	953	**18,850**	**18,900**	1,194	1,133	1,215	1,151	**21,850**	**21,900**	1,404	1,319	1,425	1,361
15,900	**15,950**	987	956	1,009	956	**18,900**	**18,950**	1,197	1,136	1,219	1,155	**21,900**	**21,950**	1,407	1,322	1,429	1,365
15,950	**16,000**	991	959	1,012	959	**18,950**	**19,000**	1,201	1,139	1,222	1,158	**21,950**	**22,000**	1,411	1,326	1,432	1,368
16,000						**19,000**						**22,000**					
16,000	**16,050**	994	962	1,016	962	**19,000**	**19,050**	1,204	1,142	1,226	1,162	**22,000**	**22,050**	1,414	1,329	1,436	1,372
16,050	**16,100**	998	965	1,019	965	**19,050**	**19,100**	1,208	1,145	1,229	1,165	**22,050**	**22,100**	1,418	1,333	1,439	1,375
16,100	**16,150**	1,001	968	1,023	968	**19,100**	**19,150**	1,211	1,148	1,233	1,169	**22,100**	**22,150**	1,421	1,336	1,443	1,379
16,150	**16,200**	1,005	971	1,026	971	**19,150**	**19,200**	1,215	1,151	1,236	1,172	**22,150**	**22,200**	1,425	1,340	1,446	1,382
16,200	**16,250**	1,008	974	1,030	974	**19,200**	**19,250**	1,218	1,154	1,240	1,176	**22,200**	**22,250**	1,428	1,343	1,450	1,386
16,250	**16,300**	1,012	977	1,033	977	**19,250**	**19,300**	1,222	1,157	1,243	1,179	**22,250**	**22,300**	1,432	1,347	1,453	1,389
16,300	**16,350**	1,015	980	1,037	980	**19,300**	**19,350**	1,225	1,160	1,247	1,183	**22,300**	**22,350**	1,435	1,350	1,457	1,393
16,350	**16,400**	1,019	983	1,040	983	**19,350**	**19,400**	1,229	1,163	1,250	1,186	**22,350**	**22,400**	1,439	1,354	1,460	1,396
16,400	**16,450**	1,022	986	1,044	986	**19,400**	**19,450**	1,232	1,166	1,254	1,190	**22,400**	**22,450**	1,442	1,357	1,464	1,400
16,450	**16,500**	1,026	989	1,047	989	**19,450**	**19,500**	1,236	1,169	1,257	1,193	**22,450**	**22,500**	1,446	1,361	1,467	1,403
16,500	**16,550**	1,029	992	1,051	992	**19,500**	**19,550**	1,239	1,172	1,261	1,197	**22,500**	**22,550**	1,449	1,364	1,471	1,407
16,550	**16,600**	1,033	995	1,054	995	**19,550**	**19,600**	1,243	1,175	1,264	1,200	**22,550**	**22,600**	1,453	1,368	1,474	1,410
16,600	**16,650**	1,036	998	1,058	998	**19,600**	**19,650**	1,246	1,178	1,268	1,204	**22,600**	**22,650**	1,456	1,371	1,478	1,414
16,650	**16,700**	1,040	1,001	1,061	1,001	**19,650**	**19,700**	1,250	1,181	1,271	1,207	**22,650**	**22,700**	1,460	1,375	1,481	1,417
16,700	**16,750**	1,043	1,004	1,065	1,004	**19,700**	**19,750**	1,253	1,184	1,275	1,211	**22,700**	**22,750**	1,463	1,378	1,485	1,421
16,750	**16,800**	1,047	1,007	1,068	1,007	**19,750**	**19,800**	1,257	1,187	1,278	1,214	**22,750**	**22,800**	1,467	1,382	1,488	1,424
16,800	**16,850**	1,050	1,010	1,072	1,010	**19,800**	**19,850**	1,260	1,190	1,282	1,218	**22,800**	**22,850**	1,470	1,385	1,492	1,428
16,850	**16,900**	1,054	1,013	1,075	1,013	**19,850**	**19,900**	1,264	1,193	1,285	1,221	**22,850**	**22,900**	1,474	1,389	1,495	1,431
16,900	**16,950**	1,057	1,016	1,079	1,016	**19,900**	**19,950**	1,267	1,196	1,289	1,225	**22,900**	**22,950**	1,477	1,392	1,499	1,435
16,950	**17,000**	1,061	1,019	1,082	1,019	**19,950**	**20,000**	1,271	1,199	1,292	1,228	**22,950**	**23,000**	1,481	1,396	1,502	1,438

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
23,000					
23,000	**23,050**	1,484	1,399	1,506	1,442
23,050	**23,100**	1,488	1,403	1,509	1,445
23,100	**23,150**	1,491	1,406	1,513	1,449
23,150	**23,200**	1,495	1,410	1,516	1,452
23,200	**23,250**	1,498	1,413	1,520	1,456
23,250	**23,300**	1,502	1,417	1,523	1,459
23,300	**23,350**	1,505	1,420	1,527	1,463
23,350	**23,400**	1,509	1,424	1,530	1,466
23,400	**23,450**	1,512	1,427	1,534	1,470
23,450	**23,500**	1,516	1,431	1,537	1,473
23,500	**23,550**	1,519	1,434	1,541	1,477
23,550	**23,600**	1,523	1,438	1,544	1,480
23,600	**23,650**	1,526	1,441	1,548	1,484
23,650	**23,700**	1,530	1,445	1,551	1,487
23,700	**23,750**	1,533	1,448	1,555	1,491
23,750	**23,800**	1,537	1,452	1,558	1,494
23,800	**23,850**	1,540	1,455	1,562	1,498
23,850	**23,900**	1,544	1,459	1,565	1,501
23,900	**23,950**	1,547	1,462	1,569	1,505
23,950	**24,000**	1,551	1,466	1,572	1,508
24,000					
24,000	**24,050**	1,554	1,469	1,576	1,512
24,050	**24,100**	1,558	1,473	1,579	1,515
24,100	**24,150**	1,561	1,476	1,583	1,519
24,150	**24,200**	1,565	1,480	1,586	1,522
24,200	**24,250**	1,568	1,483	1,590	1,526
24,250	**24,300**	1,572	1,487	1,593	1,529
24,300	**24,350**	1,575	1,490	1,597	1,533
24,350	**24,400**	1,579	1,494	1,600	1,536
24,400	**24,450**	1,582	1,497	1,604	1,540
24,450	**24,500**	1,586	1,501	1,607	1,543
24,500	**24,550**	1,589	1,504	1,611	1,547
24,550	**24,600**	1,593	1,508	1,614	1,550
24,600	**24,650**	1,596	1,511	1,618	1,554
24,650	**24,700**	1,600	1,515	1,621	1,557
24,700	**24,750**	1,603	1,518	1,625	1,561
24,750	**24,800**	1,607	1,522	1,628	1,564
24,800	**24,850**	1,610	1,525	1,632	1,568
24,850	**24,900**	1,614	1,529	1,635	1,571
24,900	**24,950**	1,617	1,532	1,639	1,575
24,950	**25,000**	1,621	1,536	1,642	1,578
25,000					
25,000	**25,050**	1,624	1,539	1,646	1,582
25,050	**25,100**	1,628	1,543	1,649	1,585
25,100	**25,150**	1,631	1,546	1,653	1,589
25,150	**25,200**	1,635	1,550	1,656	1,592
25,200	**25,250**	1,638	1,553	1,660	1,596
25,250	**25,300**	1,642	1,557	1,663	1,599
25,300	**25,350**	1,645	1,560	1,667	1,603
25,350	**25,400**	1,649	1,564	1,670	1,606
25,400	**25,450**	1,652	1,567	1,674	1,610
25,450	**25,500**	1,656	1,571	1,677	1,613
25,500	**25,550**	1,659	1,574	1,681	1,617
25,550	**25,600**	1,663	1,578	1,684	1,620
25,600	**25,650**	1,666	1,581	1,688	1,624
25,650	**25,700**	1,670	1,585	1,691	1,627
25,700	**25,750**	1,673	1,588	1,695	1,631
25,750	**25,800**	1,677	1,592	1,698	1,634
25,800	**25,850**	1,680	1,595	1,702	1,638
25,850	**25,900**	1,684	1,599	1,705	1,641
25,900	**25,950**	1,687	1,602	1,709	1,645
25,950	**26,000**	1,691	1,606	1,712	1,648

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
26,000					
26,000	**26,050**	1,694	1,609	1,716	1,652
26,050	**26,100**	1,698	1,613	1,719	1,655
26,100	**26,150**	1,701	1,616	1,723	1,659
26,150	**26,200**	1,705	1,620	1,726	1,662
26,200	**26,250**	1,708	1,623	1,730	1,666
26,250	**26,300**	1,712	1,627	1,733	1,669
26,300	**26,350**	1,715	1,630	1,737	1,673
26,350	**26,400**	1,719	1,634	1,740	1,676
26,400	**26,450**	1,722	1,637	1,744	1,680
26,450	**26,500**	1,726	1,641	1,747	1,683
26,500	**26,550**	1,729	1,644	1,751	1,687
26,550	**26,600**	1,733	1,648	1,754	1,690
26,600	**26,650**	1,736	1,651	1,758	1,694
26,650	**26,700**	1,740	1,655	1,761	1,697
26,700	**26,750**	1,743	1,658	1,765	1,701
26,750	**26,800**	1,747	1,662	1,768	1,704
26,800	**26,850**	1,750	1,665	1,772	1,708
26,850	**26,900**	1,754	1,669	1,775	1,711
26,900	**26,950**	1,757	1,672	1,779	1,715
26,950	**27,000**	1,761	1,676	1,782	1,718
27,000					
27,000	**27,050**	1,764	1,679	1,786	1,722
27,050	**27,100**	1,768	1,683	1,789	1,725
27,100	**27,150**	1,771	1,686	1,793	1,729
27,150	**27,200**	1,775	1,690	1,796	1,732
27,200	**27,250**	1,778	1,693	1,800	1,736
27,250	**27,300**	1,782	1,697	1,803	1,739
27,300	**27,350**	1,785	1,700	1,807	1,743
27,350	**27,400**	1,789	1,704	1,810	1,746
27,400	**27,450**	1,792	1,707	1,814	1,750
27,450	**27,500**	1,796	1,711	1,817	1,753
27,500	**27,550**	1,799	1,714	1,821	1,757
27,550	**27,600**	1,803	1,718	1,824	1,760
27,600	**27,650**	1,806	1,721	1,828	1,764
27,650	**27,700**	1,810	1,725	1,831	1,767
27,700	**27,750**	1,813	1,728	1,835	1,771
27,750	**27,800**	1,817	1,732	1,838	1,774
27,800	**27,850**	1,820	1,735	1,842	1,778
27,850	**27,900**	1,824	1,739	1,845	1,781
27,900	**27,950**	1,827	1,742	1,849	1,785
27,950	**28,000**	1,831	1,746	1,852	1,788
28,000					
28,000	**28,050**	1,834	1,749	1,856	1,792
28,050	**28,100**	1,838	1,753	1,859	1,795
28,100	**28,150**	1,841	1,756	1,863	1,799
28,150	**28,200**	1,845	1,760	1,866	1,802
28,200	**28,250**	1,848	1,763	1,870	1,806
28,250	**28,300**	1,852	1,767	1,873	1,809
28,300	**28,350**	1,855	1,770	1,877	1,813
28,350	**28,400**	1,859	1,774	1,880	1,816
28,400	**28,450**	1,862	1,777	1,884	1,820
28,450	**28,500**	1,866	1,781	1,887	1,823
28,500	**28,550**	1,869	1,784	1,891	1,827
28,550	**28,600**	1,873	1,788	1,894	1,830
28,600	**28,650**	1,876	1,791	1,898	1,834
28,650	**28,700**	1,880	1,795	1,901	1,837
28,700	**28,750**	1,883	1,798	1,905	1,841
28,750	**28,800**	1,887	1,802	1,908	1,844
28,800	**28,850**	1,890	1,805	1,912	1,848
28,850	**28,900**	1,894	1,809	1,915	1,851
28,900	**28,950**	1,897	1,812	1,919	1,855
28,950	**29,000**	1,901	1,816	1,922	1,858

If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-			
29,000					
29,000	**29,050**	1,904	1,819	1,926	1,862
29,050	**29,100**	1,908	1,823	1,929	1,865
29,100	**29,150**	1,911	1,826	1,933	1,869
29,150	**29,200**	1,915	1,830	1,936	1,872
29,200	**29,250**	1,918	1,833	1,940	1,876
29,250	**29,300**	1,922	1,837	1,943	1,879
29,300	**29,350**	1,925	1,840	1,947	1,883
29,350	**29,400**	1,929	1,844	1,950	1,886
29,400	**29,450**	1,932	1,847	1,954	1,890
29,450	**29,500**	1,936	1,851	1,957	1,893
29,500	**29,550**	1,939	1,854	1,961	1,897
29,550	**29,600**	1,943	1,858	1,964	1,900
29,600	**29,650**	1,946	1,861	1,968	1,904
29,650	**29,700**	1,950	1,865	1,971	1,907
29,700	**29,750**	1,953	1,868	1,975	1,911
29,750	**29,800**	1,957	1,872	1,978	1,914
29,800	**29,850**	1,960	1,875	1,982	1,918
29,850	**29,900**	1,964	1,879	1,985	1,921
29,900	**29,950**	1,967	1,882	1,989	1,925
29,950	**30,000**	1,971	1,886	1,992	1,928
30,000					
30,000	**30,050**	1,974	1,889	1,996	1,932
30,050	**30,100**	1,978	1,893	1,999	1,935
30,100	**30,150**	1,981	1,896	2,003	1,939
30,150	**30,200**	1,985	1,900	2,006	1,942
30,200	**30,250**	1,988	1,903	2,010	1,946
30,250	**30,300**	1,992	1,907	2,013	1,949
30,300	**30,350**	1,995	1,910	2,017	1,953
30,350	**30,400**	1,999	1,914	2,020	1,956
30,400	**30,450**	2,002	1,917	2,024	1,960
30,450	**30,500**	2,006	1,921	2,027	1,963
30,500	**30,550**	2,009	1,924	2,031	1,967
30,550	**30,600**	2,013	1,928	2,034	1,970
30,600	**30,650**	2,016	1,931	2,038	1,974
30,650	**30,700**	2,020	1,935	2,041	1,977
30,700	**30,750**	2,023	1,938	2,045	1,981
30,750	**30,800**	2,027	1,942	2,048	1,984
30,800	**30,850**	2,030	1,945	2,052	1,988
30,850	**30,900**	2,034	1,949	2,055	1,991
30,900	**30,950**	2,037	1,952	2,059	1,995
30,950	**31,000**	2,041	1,956	2,062	1,998
31,000					
31,000	**31,050**	2,044	1,959	2,066	2,002
31,050	**31,100**	2,048	1,963	2,069	2,005
31,100	**31,150**	2,051	1,966	2,073	2,009
31,150	**31,200**	2,055	1,970	2,076	2,012
31,200	**31,250**	2,058	1,973	2,080	2,016
31,250	**31,300**	2,062	1,977	2,083	2,019
31,300	**31,350**	2,065	1,980	2,087	2,023
31,350	**31,400**	2,069	1,984	2,090	2,026
31,400	**31,450**	2,072	1,987	2,094	2,030
31,450	**31,500**	2,076	1,991	2,097	2,033
31,500	**31,550**	2,079	1,994	2,101	2,037
31,550	**31,600**	2,083	1,998	2,104	2,040
31,600	**31,650**	2,086	2,001	2,108	2,044
31,650	**31,700**	2,090	2,005	2,111	2,047
31,700	**31,750**	2,093	2,008	2,115	2,051
31,750	**31,800**	2,097	2,012	2,118	2,054
31,800	**31,850**	2,100	2,015	2,122	2,058
31,850	**31,900**	2,104	2,019	2,125	2,061
31,900	**31,950**	2,107	2,022	2,129	2,065
31,950	**32,000**	2,111	2,026	2,132	2,068

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
32,000						**35,000**						**38,000**					
32,000	**32,050**	2,114	2,029	2,136	2,072	**35,000**	**35,050**	2,324	2,239	2,346	2,282	**38,000**	**38,050**	2,534	2,449	2,556	2,492
32,050	**32,100**	2,118	2,033	2,139	2,075	**35,050**	**35,100**	2,328	2,243	2,349	2,285	**38,050**	**38,100**	2,538	2,453	2,559	2,495
32,100	**32,150**	2,121	2,036	2,143	2,079	**35,100**	**35,150**	2,331	2,246	2,353	2,289	**38,100**	**38,150**	2,541	2,456	2,563	2,499
32,150	**32,200**	2,125	2,040	2,146	2,082	**35,150**	**35,200**	2,335	2,250	2,356	2,292	**38,150**	**38,200**	2,545	2,460	2,566	2,502
32,200	**32,250**	2,128	2,043	2,150	2,086	**35,200**	**35,250**	2,338	2,253	2,360	2,296	**38,200**	**38,250**	2,548	2,463	2,570	2,506
32,250	**32,300**	2,132	2,047	2,153	2,089	**35,250**	**35,300**	2,342	2,257	2,363	2,299	**38,250**	**38,300**	2,552	2,467	2,573	2,509
32,300	**32,350**	2,135	2,050	2,157	2,093	**35,300**	**35,350**	2,345	2,260	2,367	2,303	**38,300**	**38,350**	2,555	2,470	2,577	2,513
32,350	**32,400**	2,139	2,054	2,160	2,096	**35,350**	**35,400**	2,349	2,264	2,370	2,306	**38,350**	**38,400**	2,559	2,474	2,580	2,516
32,400	**32,450**	2,142	2,057	2,164	2,100	**35,400**	**35,450**	2,352	2,267	2,374	2,310	**38,400**	**38,450**	2,562	2,477	2,584	2,520
32,450	**32,500**	2,146	2,061	2,167	2,103	**35,450**	**35,500**	2,356	2,271	2,377	2,313	**38,450**	**38,500**	2,566	2,481	2,587	2,523
32,500	**32,550**	2,149	2,064	2,171	2,107	**35,500**	**35,550**	2,359	2,274	2,381	2,317	**38,500**	**38,550**	2,569	2,484	2,591	2,527
32,550	**32,600**	2,153	2,068	2,174	2,110	**35,550**	**35,600**	2,363	2,278	2,384	2,320	**38,550**	**38,600**	2,573	2,488	2,594	2,530
32,600	**32,650**	2,156	2,071	2,178	2,114	**35,600**	**35,650**	2,366	2,281	2,388	2,324	**38,600**	**38,650**	2,576	2,491	2,598	2,534
32,650	**32,700**	2,160	2,075	2,181	2,117	**35,650**	**35,700**	2,370	2,285	2,391	2,327	**38,650**	**38,700**	2,580	2,495	2,601	2,537
32,700	**32,750**	2,163	2,078	2,185	2,121	**35,700**	**35,750**	2,373	2,288	2,395	2,331	**38,700**	**38,750**	2,583	2,498	2,605	2,541
32,750	**32,800**	2,167	2,082	2,188	2,124	**35,750**	**35,800**	2,377	2,292	2,398	2,334	**38,750**	**38,800**	2,587	2,502	2,608	2,544
32,800	**32,850**	2,170	2,085	2,192	2,128	**35,800**	**35,850**	2,380	2,295	2,402	2,338	**38,800**	**38,850**	2,590	2,505	2,612	2,548
32,850	**32,900**	2,174	2,089	2,195	2,131	**35,850**	**35,900**	2,384	2,299	2,405	2,341	**38,850**	**38,900**	2,594	2,509	2,615	2,551
32,900	**32,950**	2,177	2,092	2,199	2,135	**35,900**	**35,950**	2,387	2,302	2,409	2,345	**38,900**	**38,950**	2,597	2,512	2,619	2,555
32,950	**33,000**	2,181	2,096	2,202	2,138	**35,950**	**36,000**	2,391	2,306	2,412	2,348	**38,950**	**39,000**	2,601	2,516	2,622	2,558
33,000						**36,000**						**39,000**					
33,000	**33,050**	2,184	2,099	2,206	2,142	**36,000**	**36,050**	2,394	2,309	2,416	2,352	**39,000**	**39,050**	2,604	2,519	2,626	2,562
33,050	**33,100**	2,188	2,103	2,209	2,145	**36,050**	**36,100**	2,398	2,313	2,419	2,355	**39,050**	**39,100**	2,608	2,523	2,629	2,565
33,100	**33,150**	2,191	2,106	2,213	2,149	**36,100**	**36,150**	2,401	2,316	2,423	2,359	**39,100**	**39,150**	2,611	2,526	2,633	2,569
33,150	**33,200**	2,195	2,110	2,216	2,152	**36,150**	**36,200**	2,405	2,320	2,426	2,362	**39,150**	**39,200**	2,615	2,530	2,636	2,572
33,200	**33,250**	2,198	2,113	2,220	2,156	**36,200**	**36,250**	2,408	2,323	2,430	2,366	**39,200**	**39,250**	2,618	2,533	2,640	2,576
33,250	**33,300**	2,202	2,117	2,223	2,159	**36,250**	**36,300**	2,412	2,327	2,433	2,369	**39,250**	**39,300**	2,622	2,537	2,643	2,579
33,300	**33,350**	2,205	2,120	2,227	2,163	**36,300**	**36,350**	2,415	2,330	2,437	2,373	**39,300**	**39,350**	2,625	2,540	2,647	2,583
33,350	**33,400**	2,209	2,124	2,230	2,166	**36,350**	**36,400**	2,419	2,334	2,440	2,376	**39,350**	**39,400**	2,629	2,544	2,650	2,586
33,400	**33,450**	2,212	2,127	2,234	2,170	**36,400**	**36,450**	2,422	2,337	2,444	2,380	**39,400**	**39,450**	2,632	2,547	2,654	2,590
33,450	**33,500**	2,216	2,131	2,237	2,173	**36,450**	**36,500**	2,426	2,341	2,447	2,383	**39,450**	**39,500**	2,636	2,551	2,657	2,593
33,500	**33,550**	2,219	2,134	2,241	2,177	**36,500**	**36,550**	2,429	2,344	2,451	2,387	**39,500**	**39,550**	2,639	2,554	2,661	2,597
33,550	**33,600**	2,223	2,138	2,244	2,180	**36,550**	**36,600**	2,433	2,348	2,454	2,390	**39,550**	**39,600**	2,643	2,558	2,664	2,600
33,600	**33,650**	2,226	2,141	2,248	2,184	**36,600**	**36,650**	2,436	2,351	2,458	2,394	**39,600**	**39,650**	2,646	2,561	2,668	2,604
33,650	**33,700**	2,230	2,145	2,251	2,187	**36,650**	**36,700**	2,440	2,355	2,461	2,397	**39,650**	**39,700**	2,650	2,565	2,671	2,607
33,700	**33,750**	2,233	2,148	2,255	2,191	**36,700**	**36,750**	2,443	2,358	2,465	2,401	**39,700**	**39,750**	2,653	2,568	2,675	2,611
33,750	**33,800**	2,237	2,152	2,258	2,194	**36,750**	**36,800**	2,447	2,362	2,468	2,404	**39,750**	**39,800**	2,657	2,572	2,678	2,614
33,800	**33,850**	2,240	2,155	2,262	2,198	**36,800**	**36,850**	2,450	2,365	2,472	2,408	**39,800**	**39,850**	2,660	2,575	2,682	2,618
33,850	**33,900**	2,244	2,159	2,265	2,201	**36,850**	**36,900**	2,454	2,369	2,475	2,411	**39,850**	**39,900**	2,664	2,579	2,685	2,621
33,900	**33,950**	2,247	2,162	2,269	2,205	**36,900**	**36,950**	2,457	2,372	2,479	2,415	**39,900**	**39,950**	2,667	2,582	2,689	2,625
33,950	**34,000**	2,251	2,166	2,272	2,208	**36,950**	**37,000**	2,461	2,376	2,482	2,418	**39,950**	**40,000**	2,671	2,586	2,692	2,628
34,000						**37,000**						**40,000**					
34,000	**34,050**	2,254	2,169	2,276	2,212	**37,000**	**37,050**	2,464	2,379	2,486	2,422	**40,000**	**40,050**	2,674	2,589	2,696	2,632
34,050	**34,100**	2,258	2,173	2,279	2,215	**37,050**	**37,100**	2,468	2,383	2,489	2,425	**40,050**	**40,100**	2,678	2,593	2,699	2,635
34,100	**34,150**	2,261	2,176	2,283	2,219	**37,100**	**37,150**	2,471	2,386	2,493	2,429	**40,100**	**40,150**	2,681	2,596	2,703	2,639
34,150	**34,200**	2,265	2,180	2,286	2,222	**37,150**	**37,200**	2,475	2,390	2,496	2,432	**40,150**	**40,200**	2,685	2,600	2,706	2,642
34,200	**34,250**	2,268	2,183	2,290	2,226	**37,200**	**37,250**	2,478	2,393	2,500	2,436	**40,200**	**40,250**	2,688	2,603	2,710	2,646
34,250	**34,300**	2,272	2,187	2,293	2,229	**37,250**	**37,300**	2,482	2,397	2,503	2,439	**40,250**	**40,300**	2,692	2,607	2,713	2,649
34,300	**34,350**	2,275	2,190	2,297	2,233	**37,300**	**37,350**	2,485	2,400	2,507	2,443	**40,300**	**40,350**	2,695	2,610	2,717	2,653
34,350	**34,400**	2,279	2,194	2,300	2,236	**37,350**	**37,400**	2,489	2,404	2,510	2,446	**40,350**	**40,400**	2,699	2,614	2,720	2,656
34,400	**34,450**	2,282	2,197	2,304	2,240	**37,400**	**37,450**	2,492	2,407	2,514	2,450	**40,400**	**40,450**	2,702	2,617	2,724	2,660
34,450	**34,500**	2,286	2,201	2,307	2,243	**37,450**	**37,500**	2,496	2,411	2,517	2,453	**40,450**	**40,500**	2,706	2,621	2,727	2,663
34,500	**34,550**	2,289	2,204	2,311	2,247	**37,500**	**37,550**	2,499	2,414	2,521	2,457	**40,500**	**40,550**	2,709	2,624	2,731	2,667
34,550	**34,600**	2,293	2,208	2,314	2,250	**37,550**	**37,600**	2,503	2,418	2,524	2,460	**40,550**	**40,600**	2,713	2,628	2,734	2,670
34,600	**34,650**	2,296	2,211	2,318	2,254	**37,600**	**37,650**	2,506	2,421	2,528	2,464	**40,600**	**40,650**	2,716	2,631	2,738	2,674
34,650	**34,700**	2,300	2,215	2,321	2,257	**37,650**	**37,700**	2,510	2,425	2,531	2,467	**40,650**	**40,700**	2,720	2,635	2,741	2,677
34,700	**34,750**	2,303	2,218	2,325	2,261	**37,700**	**37,750**	2,513	2,428	2,535	2,471	**40,700**	**40,750**	2,723	2,638	2,745	2,681
34,750	**34,800**	2,307	2,222	2,328	2,264	**37,750**	**37,800**	2,517	2,432	2,538	2,474	**40,750**	**40,800**	2,727	2,642	2,748	2,684
34,800	**34,850**	2,310	2,225	2,332	2,268	**37,800**	**37,850**	2,520	2,435	2,542	2,478	**40,800**	**40,850**	2,730	2,645	2,752	2,688
34,850	**34,900**	2,314	2,229	2,335	2,271	**37,850**	**37,900**	2,524	2,439	2,545	2,481	**40,850**	**40,900**	2,734	2,649	2,755	2,691
34,900	**34,950**	2,317	2,232	2,339	2,275	**37,900**	**37,950**	2,527	2,442	2,549	2,485	**40,900**	**40,950**	2,737	2,652	2,759	2,695
34,950	**35,000**	2,321	2,236	2,342	2,278	**37,950**	**38,000**	2,531	2,446	2,552	2,488	**40,950**	**41,000**	2,741	2,656	2,762	2,698

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
41,000						**44,000**						**47,000**					
41,000	**41,050**	2,744	2,659	2,766	2,702	**44,000**	**44,050**	2,954	2,869	2,976	2,912	**47,000**	**47,050**	3,164	3,079	3,186	3,122
41,050	**41,100**	2,748	2,663	2,769	2,705	**44,050**	**44,100**	2,958	2,873	2,979	2,915	**47,050**	**47,100**	3,168	3,083	3,189	3,125
41,100	**41,150**	2,751	2,666	2,773	2,709	**44,100**	**44,150**	2,961	2,876	2,983	2,919	**47,100**	**47,150**	3,171	3,086	3,193	3,129
41,150	**41,200**	2,755	2,670	2,776	2,712	**44,150**	**44,200**	2,965	2,880	2,986	2,922	**47,150**	**47,200**	3,175	3,090	3,196	3,132
41,200	**41,250**	2,758	2,673	2,780	2,716	**44,200**	**44,250**	2,968	2,883	2,990	2,926	**47,200**	**47,250**	3,178	3,093	3,200	3,136
41,250	**41,300**	2,762	2,677	2,783	2,719	**44,250**	**44,300**	2,972	2,887	2,993	2,929	**47,250**	**47,300**	3,182	3,097	3,203	3,139
41,300	**41,350**	2,765	2,680	2,787	2,723	**44,300**	**44,350**	2,975	2,890	2,997	2,933	**47,300**	**47,350**	3,185	3,100	3,207	3,143
41,350	**41,400**	2,769	2,684	2,790	2,726	**44,350**	**44,400**	2,979	2,894	3,000	2,936	**47,350**	**47,400**	3,189	3,104	3,210	3,146
41,400	**41,450**	2,772	2,687	2,794	2,730	**44,400**	**44,450**	2,982	2,897	3,004	2,940	**47,400**	**47,450**	3,192	3,107	3,214	3,150
41,450	**41,500**	2,776	2,691	2,797	2,733	**44,450**	**44,500**	2,986	2,901	3,007	2,943	**47,450**	**47,500**	3,196	3,111	3,217	3,153
41,500	**41,550**	2,779	2,694	2,801	2,737	**44,500**	**44,550**	2,989	2,904	3,011	2,947	**47,500**	**47,550**	3,199	3,114	3,221	3,157
41,550	**41,600**	2,783	2,698	2,804	2,740	**44,550**	**44,600**	2,993	2,908	3,014	2,950	**47,550**	**47,600**	3,203	3,118	3,224	3,160
41,600	**41,650**	2,786	2,701	2,808	2,744	**44,600**	**44,650**	2,996	2,911	3,018	2,954	**47,600**	**47,650**	3,206	3,121	3,228	3,164
41,650	**41,700**	2,790	2,705	2,811	2,747	**44,650**	**44,700**	3,000	2,915	3,021	2,957	**47,650**	**47,700**	3,210	3,125	3,231	3,167
41,700	**41,750**	2,793	2,708	2,815	2,751	**44,700**	**44,750**	3,003	2,918	3,025	2,961	**47,700**	**47,750**	3,213	3,128	3,235	3,171
41,750	**41,800**	2,797	2,712	2,818	2,754	**44,750**	**44,800**	3,007	2,922	3,028	2,964	**47,750**	**47,800**	3,217	3,132	3,238	3,174
41,800	**41,850**	2,800	2,715	2,822	2,758	**44,800**	**44,850**	3,010	2,925	3,032	2,968	**47,800**	**47,850**	3,220	3,135	3,242	3,178
41,850	**41,900**	2,804	2,719	2,825	2,761	**44,850**	**44,900**	3,014	2,929	3,035	2,971	**47,850**	**47,900**	3,224	3,139	3,245	3,181
41,900	**41,950**	2,807	2,722	2,829	2,765	**44,900**	**44,950**	3,017	2,932	3,039	2,975	**47,900**	**47,950**	3,227	3,142	3,249	3,185
41,950	**42,000**	2,811	2,726	2,832	2,768	**44,950**	**45,000**	3,021	2,936	3,042	2,978	**47,950**	**48,000**	3,231	3,146	3,252	3,188
42,000						**45,000**						**48,000**					
42,000	**42,050**	2,814	2,729	2,836	2,772	**45,000**	**45,050**	3,024	2,939	3,046	2,982	**48,000**	**48,050**	3,234	3,149	3,256	3,192
42,050	**42,100**	2,818	2,733	2,839	2,775	**45,050**	**45,100**	3,028	2,943	3,049	2,985	**48,050**	**48,100**	3,238	3,153	3,259	3,195
42,100	**42,150**	2,821	2,736	2,843	2,779	**45,100**	**45,150**	3,031	2,946	3,053	2,989	**48,100**	**48,150**	3,241	3,156	3,263	3,199
42,150	**42,200**	2,825	2,740	2,846	2,782	**45,150**	**45,200**	3,035	2,950	3,056	2,992	**48,150**	**48,200**	3,245	3,160	3,266	3,202
42,200	**42,250**	2,828	2,743	2,850	2,786	**45,200**	**45,250**	3,038	2,953	3,060	2,996	**48,200**	**48,250**	3,248	3,163	3,270	3,206
42,250	**42,300**	2,832	2,747	2,853	2,789	**45,250**	**45,300**	3,042	2,957	3,063	2,999	**48,250**	**48,300**	3,252	3,167	3,273	3,209
42,300	**42,350**	2,835	2,750	2,857	2,793	**45,300**	**45,350**	3,045	2,960	3,067	3,003	**48,300**	**48,350**	3,255	3,170	3,277	3,213
42,350	**42,400**	2,839	2,754	2,860	2,796	**45,350**	**45,400**	3,049	2,964	3,070	3,006	**48,350**	**48,400**	3,259	3,174	3,280	3,216
42,400	**42,450**	2,842	2,757	2,864	2,800	**45,400**	**45,450**	3,052	2,967	3,074	3,010	**48,400**	**48,450**	3,262	3,177	3,284	3,220
42,450	**42,500**	2,846	2,761	2,867	2,803	**45,450**	**45,500**	3,056	2,971	3,077	3,013	**48,450**	**48,500**	3,266	3,181	3,287	3,223
42,500	**42,550**	2,849	2,764	2,871	2,807	**45,500**	**45,550**	3,059	2,974	3,081	3,017	**48,500**	**48,550**	3,269	3,184	3,291	3,227
42,550	**42,600**	2,853	2,768	2,874	2,810	**45,550**	**45,600**	3,063	2,978	3,084	3,020	**48,550**	**48,600**	3,273	3,188	3,294	3,230
42,600	**42,650**	2,856	2,771	2,878	2,814	**45,600**	**45,650**	3,066	2,981	3,088	3,024	**48,600**	**48,650**	3,276	3,191	3,298	3,234
42,650	**42,700**	2,860	2,775	2,881	2,817	**45,650**	**45,700**	3,070	2,985	3,091	3,027	**48,650**	**48,700**	3,280	3,195	3,301	3,237
42,700	**42,750**	2,863	2,778	2,885	2,821	**45,700**	**45,750**	3,073	2,988	3,095	3,031	**48,700**	**48,750**	3,283	3,198	3,305	3,241
42,750	**42,800**	2,867	2,782	2,888	2,824	**45,750**	**45,800**	3,077	2,992	3,098	3,034	**48,750**	**48,800**	3,287	3,202	3,308	3,244
42,800	**42,850**	2,870	2,785	2,892	2,828	**45,800**	**45,850**	3,080	2,995	3,102	3,038	**48,800**	**48,850**	3,290	3,205	3,312	3,248
42,850	**42,900**	2,874	2,789	2,895	2,831	**45,850**	**45,900**	3,084	2,999	3,105	3,041	**48,850**	**48,900**	3,294	3,209	3,315	3,251
42,900	**42,950**	2,877	2,792	2,899	2,835	**45,900**	**45,950**	3,087	3,002	3,109	3,045	**48,900**	**48,950**	3,297	3,212	3,319	3,255
42,950	**43,000**	2,881	2,796	2,902	2,838	**45,950**	**46,000**	3,091	3,006	3,112	3,048	**48,950**	**49,000**	3,301	3,216	3,322	3,258
43,000						**46,000**						**49,000**					
43,000	**43,050**	2,884	2,799	2,906	2,842	**46,000**	**46,050**	3,094	3,009	3,116	3,052	**49,000**	**49,050**	3,304	3,219	3,326	3,262
43,050	**43,100**	2,888	2,803	2,909	2,845	**46,050**	**46,100**	3,098	3,013	3,119	3,055	**49,050**	**49,100**	3,308	3,223	3,329	3,265
43,100	**43,150**	2,891	2,806	2,913	2,849	**46,100**	**46,150**	3,101	3,016	3,123	3,059	**49,100**	**49,150**	3,311	3,226	3,333	3,269
43,150	**43,200**	2,895	2,810	2,916	2,852	**46,150**	**46,200**	3,105	3,020	3,126	3,062	**49,150**	**49,200**	3,315	3,230	3,336	3,272
43,200	**43,250**	2,898	2,813	2,920	2,856	**46,200**	**46,250**	3,108	3,023	3,130	3,066	**49,200**	**49,250**	3,318	3,233	3,340	3,276
43,250	**43,300**	2,902	2,817	2,923	2,859	**46,250**	**46,300**	3,112	3,027	3,133	3,069	**49,250**	**49,300**	3,322	3,237	3,343	3,279
43,300	**43,350**	2,905	2,820	2,927	2,863	**46,300**	**46,350**	3,115	3,030	3,137	3,073	**49,300**	**49,350**	3,325	3,240	3,347	3,283
43,350	**43,400**	2,909	2,824	2,930	2,866	**46,350**	**46,400**	3,119	3,034	3,140	3,076	**49,350**	**49,400**	3,329	3,244	3,350	3,286
43,400	**43,450**	2,912	2,827	2,934	2,870	**46,400**	**46,450**	3,122	3,037	3,144	3,080	**49,400**	**49,450**	3,332	3,247	3,354	3,290
43,450	**43,500**	2,916	2,831	2,937	2,873	**46,450**	**46,500**	3,126	3,041	3,147	3,083	**49,450**	**49,500**	3,336	3,251	3,357	3,293
43,500	**43,550**	2,919	2,834	2,941	2,877	**46,500**	**46,550**	3,129	3,044	3,151	3,087	**49,500**	**49,550**	3,339	3,254	3,361	3,297
43,550	**43,600**	2,923	2,838	2,944	2,880	**46,550**	**46,600**	3,133	3,048	3,154	3,090	**49,550**	**49,600**	3,343	3,258	3,364	3,300
43,600	**43,650**	2,926	2,841	2,948	2,884	**46,600**	**46,650**	3,136	3,051	3,158	3,094	**49,600**	**49,650**	3,346	3,261	3,368	3,304
43,650	**43,700**	2,930	2,845	2,951	2,887	**46,650**	**46,700**	3,140	3,055	3,161	3,097	**49,650**	**49,700**	3,350	3,265	3,371	3,307
43,700	**43,750**	2,933	2,848	2,955	2,891	**46,700**	**46,750**	3,143	3,058	3,165	3,101	**49,700**	**49,750**	3,353	3,268	3,375	3,311
43,750	**43,800**	2,937	2,852	2,958	2,894	**46,750**	**46,800**	3,147	3,062	3,168	3,104	**49,750**	**49,800**	3,357	3,272	3,378	3,314
43,800	**43,850**	2,940	2,855	2,962	2,898	**46,800**	**46,850**	3,150	3,065	3,172	3,108	**49,800**	**49,850**	3,360	3,275	3,382	3,318
43,850	**43,900**	2,944	2,859	2,965	2,901	**46,850**	**46,900**	3,154	3,069	3,175	3,111	**49,850**	**49,900**	3,364	3,279	3,385	3,321
43,900	**43,950**	2,947	2,862	2,969	2,905	**46,900**	**46,950**	3,157	3,072	3,179	3,115	**49,900**	**49,950**	3,367	3,282	3,389	3,325
43,950	**44,000**	2,951	2,866	2,972	2,908	**46,950**	**47,000**	3,161	3,076	3,182	3,118	**49,950**	**50,000**	3,371	3,286	3,392	3,328

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
50,000						**53,000**						**56,000**					
50,000	**50,050**	3,374	3,289	3,396	3,332	**53,000**	**53,050**	3,584	3,499	3,628	3,542	**56,000**	**56,050**	3,794	3,709	3,861	3,752
50,050	**50,100**	3,378	3,293	3,400	3,335	**53,050**	**53,100**	3,588	3,503	3,632	3,545	**56,050**	**56,100**	3,798	3,713	3,865	3,755
50,100	**50,150**	3,381	3,296	3,403	3,339	**53,100**	**53,150**	3,591	3,506	3,636	3,549	**56,100**	**56,150**	3,801	3,716	3,868	3,759
50,150	**50,200**	3,385	3,300	3,407	3,342	**53,150**	**53,200**	3,595	3,510	3,640	3,552	**56,150**	**56,200**	3,805	3,720	3,872	3,762
50,200	**50,250**	3,388	3,303	3,411	3,346	**53,200**	**53,250**	3,598	3,513	3,644	3,556	**56,200**	**56,250**	3,808	3,723	3,876	3,766
50,250	**50,300**	3,392	3,307	3,415	3,349	**53,250**	**53,300**	3,602	3,517	3,648	3,559	**56,250**	**56,300**	3,812	3,727	3,880	3,769
50,300	**50,350**	3,395	3,310	3,419	3,353	**53,300**	**53,350**	3,605	3,520	3,651	3,563	**56,300**	**56,350**	3,815	3,730	3,884	3,773
50,350	**50,400**	3,399	3,314	3,423	3,356	**53,350**	**53,400**	3,609	3,524	3,655	3,566	**56,350**	**56,400**	3,819	3,734	3,888	3,776
50,400	**50,450**	3,402	3,317	3,427	3,360	**53,400**	**53,450**	3,612	3,527	3,659	3,570	**56,400**	**56,450**	3,822	3,737	3,892	3,780
50,450	**50,500**	3,406	3,321	3,431	3,363	**53,450**	**53,500**	3,616	3,531	3,663	3,573	**56,450**	**56,500**	3,826	3,741	3,896	3,783
50,500	**50,550**	3,409	3,324	3,434	3,367	**53,500**	**53,550**	3,619	3,534	3,667	3,577	**56,500**	**56,550**	3,829	3,744	3,899	3,787
50,550	**50,600**	3,413	3,328	3,438	3,370	**53,550**	**53,600**	3,623	3,538	3,671	3,580	**56,550**	**56,600**	3,833	3,748	3,903	3,790
50,600	**50,650**	3,416	3,331	3,442	3,374	**53,600**	**53,650**	3,626	3,541	3,675	3,584	**56,600**	**56,650**	3,836	3,751	3,907	3,794
50,650	**50,700**	3,420	3,335	3,446	3,377	**53,650**	**53,700**	3,630	3,545	3,679	3,587	**56,650**	**56,700**	3,840	3,755	3,911	3,797
50,700	**50,750**	3,423	3,338	3,450	3,381	**53,700**	**53,750**	3,633	3,548	3,682	3,591	**56,700**	**56,750**	3,843	3,758	3,915	3,801
50,750	**50,800**	3,427	3,342	3,454	3,384	**53,750**	**53,800**	3,637	3,552	3,686	3,594	**56,750**	**56,800**	3,847	3,762	3,919	3,804
50,800	**50,850**	3,430	3,345	3,458	3,388	**53,800**	**53,850**	3,640	3,555	3,690	3,598	**56,800**	**56,850**	3,850	3,765	3,923	3,808
50,850	**50,900**	3,434	3,349	3,462	3,391	**53,850**	**53,900**	3,644	3,559	3,694	3,601	**56,850**	**56,900**	3,854	3,769	3,927	3,811
50,900	**50,950**	3,437	3,352	3,465	3,395	**53,900**	**53,950**	3,647	3,562	3,698	3,605	**56,900**	**56,950**	3,857	3,772	3,930	3,815
50,950	**51,000**	3,441	3,356	3,469	3,398	**53,950**	**54,000**	3,651	3,566	3,702	3,608	**56,950**	**57,000**	3,861	3,776	3,934	3,818
51,000						**54,000**						**57,000**					
51,000	**51,050**	3,444	3,359	3,473	3,402	**54,000**	**54,050**	3,654	3,569	3,706	3,612	**57,000**	**57,050**	3,864	3,779	3,938	3,822
51,050	**51,100**	3,448	3,363	3,477	3,405	**54,050**	**54,100**	3,658	3,573	3,710	3,615	**57,050**	**57,100**	3,868	3,783	3,942	3,825
51,100	**51,150**	3,451	3,366	3,481	3,409	**54,100**	**54,150**	3,661	3,576	3,713	3,619	**57,100**	**57,150**	3,871	3,786	3,946	3,829
51,150	**51,200**	3,455	3,370	3,485	3,412	**54,150**	**54,200**	3,665	3,580	3,717	3,622	**57,150**	**57,200**	3,875	3,790	3,950	3,832
51,200	**51,250**	3,458	3,373	3,489	3,416	**54,200**	**54,250**	3,668	3,583	3,721	3,626	**57,200**	**57,250**	3,878	3,793	3,954	3,836
51,250	**51,300**	3,462	3,377	3,493	3,419	**54,250**	**54,300**	3,672	3,587	3,725	3,629	**57,250**	**57,300**	3,882	3,797	3,958	3,839
51,300	**51,350**	3,465	3,380	3,496	3,423	**54,300**	**54,350**	3,675	3,590	3,729	3,633	**57,300**	**57,350**	3,885	3,800	3,961	3,843
51,350	**51,400**	3,469	3,384	3,500	3,426	**54,350**	**54,400**	3,679	3,594	3,733	3,636	**57,350**	**57,400**	3,889	3,804	3,965	3,846
51,400	**51,450**	3,472	3,387	3,504	3,430	**54,400**	**54,450**	3,682	3,597	3,737	3,640	**57,400**	**57,450**	3,892	3,807	3,969	3,850
51,450	**51,500**	3,476	3,391	3,508	3,433	**54,450**	**54,500**	3,686	3,601	3,741	3,643	**57,450**	**57,500**	3,896	3,811	3,973	3,853
51,500	**51,550**	3,479	3,394	3,512	3,437	**54,500**	**54,550**	3,689	3,604	3,744	3,647	**57,500**	**57,550**	3,899	3,814	3,977	3,857
51,550	**51,600**	3,483	3,398	3,516	3,440	**54,550**	**54,600**	3,693	3,608	3,748	3,650	**57,550**	**57,600**	3,903	3,818	3,981	3,860
51,600	**51,650**	3,486	3,401	3,520	3,444	**54,600**	**54,650**	3,696	3,611	3,752	3,654	**57,600**	**57,650**	3,906	3,821	3,985	3,864
51,650	**51,700**	3,490	3,405	3,524	3,447	**54,650**	**54,700**	3,700	3,615	3,756	3,657	**57,650**	**57,700**	3,910	3,825	3,989	3,867
51,700	**51,750**	3,493	3,408	3,527	3,451	**54,700**	**54,750**	3,703	3,618	3,760	3,661	**57,700**	**57,750**	3,913	3,828	3,992	3,871
51,750	**51,800**	3,497	3,412	3,531	3,454	**54,750**	**54,800**	3,707	3,622	3,764	3,664	**57,750**	**57,800**	3,917	3,832	3,996	3,874
51,800	**51,850**	3,500	3,415	3,535	3,458	**54,800**	**54,850**	3,710	3,625	3,768	3,668	**57,800**	**57,850**	3,920	3,835	4,000	3,878
51,850	**51,900**	3,504	3,419	3,539	3,461	**54,850**	**54,900**	3,714	3,629	3,772	3,671	**57,850**	**57,900**	3,924	3,839	4,004	3,881
51,900	**51,950**	3,507	3,422	3,543	3,465	**54,900**	**54,950**	3,717	3,632	3,775	3,675	**57,900**	**57,950**	3,927	3,842	4,008	3,885
51,950	**52,000**	3,511	3,426	3,547	3,468	**54,950**	**55,000**	3,721	3,636	3,779	3,678	**57,950**	**58,000**	3,931	3,846	4,012	3,888
52,000						**55,000**						**58,000**					
52,000	**52,050**	3,514	3,429	3,551	3,472	**55,000**	**55,050**	3,724	3,639	3,783	3,682	**58,000**	**58,050**	3,934	3,849	4,016	3,892
52,050	**52,100**	3,518	3,433	3,555	3,475	**55,050**	**55,100**	3,728	3,643	3,787	3,685	**58,050**	**58,100**	3,938	3,853	4,020	3,895
52,100	**52,150**	3,521	3,436	3,558	3,479	**55,100**	**55,150**	3,731	3,646	3,791	3,689	**58,100**	**58,150**	3,941	3,856	4,023	3,899
52,150	**52,200**	3,525	3,440	3,562	3,482	**55,150**	**55,200**	3,735	3,650	3,795	3,692	**58,150**	**58,200**	3,945	3,860	4,027	3,902
52,200	**52,250**	3,528	3,443	3,566	3,486	**55,200**	**55,250**	3,738	3,653	3,799	3,696	**58,200**	**58,250**	3,948	3,863	4,031	3,906
52,250	**52,300**	3,532	3,447	3,570	3,489	**55,250**	**55,300**	3,742	3,657	3,803	3,699	**58,250**	**58,300**	3,952	3,867	4,035	3,909
52,300	**52,350**	3,535	3,450	3,574	3,493	**55,300**	**55,350**	3,745	3,660	3,806	3,703	**58,300**	**58,350**	3,955	3,870	4,039	3,913
52,350	**52,400**	3,539	3,454	3,578	3,496	**55,350**	**55,400**	3,749	3,664	3,810	3,706	**58,350**	**58,400**	3,959	3,874	4,043	3,916
52,400	**52,450**	3,542	3,457	3,582	3,500	**55,400**	**55,450**	3,752	3,667	3,814	3,710	**58,400**	**58,450**	3,962	3,877	4,047	3,920
52,450	**52,500**	3,546	3,461	3,586	3,503	**55,450**	**55,500**	3,756	3,671	3,818	3,713	**58,450**	**58,500**	3,966	3,881	4,051	3,923
52,500	**52,550**	3,549	3,464	3,589	3,507	**55,500**	**55,550**	3,759	3,674	3,822	3,717	**58,500**	**58,550**	3,969	3,884	4,054	3,927
52,550	**52,600**	3,553	3,468	3,593	3,510	**55,550**	**55,600**	3,763	3,678	3,826	3,720	**58,550**	**58,600**	3,973	3,888	4,058	3,930
52,600	**52,650**	3,556	3,471	3,597	3,514	**55,600**	**55,650**	3,766	3,681	3,830	3,724	**58,600**	**58,650**	3,976	3,891	4,062	3,934
52,650	**52,700**	3,560	3,475	3,601	3,517	**55,650**	**55,700**	3,770	3,685	3,834	3,727	**58,650**	**58,700**	3,980	3,895	4,066	3,937
52,700	**52,750**	3,563	3,478	3,605	3,521	**55,700**	**55,750**	3,773	3,688	3,837	3,731	**58,700**	**58,750**	3,983	3,898	4,070	3,941
52,750	**52,800**	3,567	3,482	3,609	3,524	**55,750**	**55,800**	3,777	3,692	3,841	3,734	**58,750**	**58,800**	3,987	3,902	4,074	3,944
52,800	**52,850**	3,570	3,485	3,613	3,528	**55,800**	**55,850**	3,780	3,695	3,845	3,738	**58,800**	**58,850**	3,990	3,905	4,078	3,948
52,850	**52,900**	3,574	3,489	3,617	3,531	**55,850**	**55,900**	3,784	3,699	3,849	3,741	**58,850**	**58,900**	3,994	3,909	4,082	3,951
52,900	**52,950**	3,577	3,492	3,620	3,535	**55,900**	**55,950**	3,787	3,702	3,853	3,745	**58,900**	**58,950**	3,997	3,912	4,085	3,955
52,950	**53,000**	3,581	3,496	3,624	3,538	**55,950**	**56,000**	3,791	3,706	3,857	3,748	**58,950**	**59,000**	4,001	3,916	4,089	3,958

* This column must also be used by a qualifying widow(er)

Continued on next page

Tax Table - *Continued*

If Line 13, Form D-400 taxable income is-		And you are-				If Line 13 Form D-400 taxable income is-		And you are-				If Line 13, Form D-400 taxable income is-		And you are-			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
		Your tax is-						Your tax is-						Your tax is-			
59,000						**62,000**						**65,000**					
59,000	**59,050**	4,004	3,919	4,093	3,962	**62,000**	**62,050**	4,229	4,129	4,326	4,172	**65,000**	**65,050**	4,462	4,339	4,558	4,382
59,050	**59,100**	4,008	3,923	4,097	3,965	**62,050**	**62,100**	4,233	4,133	4,330	4,175	**65,050**	**65,100**	4,466	4,343	4,562	4,385
59,100	**59,150**	4,011	3,926	4,101	3,969	**62,100**	**62,150**	4,237	4,136	4,333	4,179	**65,100**	**65,150**	4,470	4,346	4,566	4,389
59,150	**59,200**	4,015	3,930	4,105	3,972	**62,150**	**62,200**	4,241	4,140	4,337	4,182	**65,150**	**65,200**	4,474	4,350	4,570	4,392
59,200	**59,250**	4,018	3,933	4,109	3,976	**62,200**	**62,250**	4,245	4,143	4,341	4,186	**65,200**	**65,250**	4,477	4,353	4,574	4,396
59,250	**59,300**	4,022	3,937	4,113	3,979	**62,250**	**62,300**	4,249	4,147	4,345	4,189	**65,250**	**65,300**	4,481	4,357	4,578	4,399
59,300	**59,350**	4,025	3,940	4,116	3,983	**62,300**	**62,350**	4,253	4,150	4,349	4,193	**65,300**	**65,350**	4,485	4,360	4,581	4,403
59,350	**59,400**	4,029	3,944	4,120	3,986	**62,350**	**62,400**	4,257	4,154	4,353	4,196	**65,350**	**65,400**	4,489	4,364	4,585	4,406
59,400	**59,450**	4,032	3,947	4,124	3,990	**62,400**	**62,450**	4,260	4,157	4,357	4,200	**65,400**	**65,450**	4,493	4,367	4,589	4,410
59,450	**59,500**	4,036	3,951	4,128	3,993	**62,450**	**62,500**	4,264	4,161	4,361	4,203	**65,450**	**65,500**	4,497	4,371	4,593	4,413
59,500	**59,550**	4,039	3,954	4,132	3,997	**62,500**	**62,550**	4,268	4,164	4,364	4,207	**65,500**	**65,550**	4,501	4,374	4,597	4,417
59,550	**59,600**	4,043	3,958	4,136	4,000	**62,550**	**62,600**	4,272	4,168	4,368	4,210	**65,550**	**65,600**	4,505	4,378	4,601	4,420
59,600	**59,650**	4,046	3,961	4,140	4,004	**62,600**	**62,650**	4,276	4,171	4,372	4,214	**65,600**	**65,650**	4,508	4,381	4,605	4,424
59,650	**59,700**	4,050	3,965	4,144	4,007	**62,650**	**62,700**	4,280	4,175	4,376	4,217	**65,650**	**65,700**	4,512	4,385	4,609	4,427
59,700	**59,750**	4,053	3,968	4,147	4,011	**62,700**	**62,750**	4,284	4,178	4,380	4,221	**65,700**	**65,750**	4,516	4,388	4,612	4,431
59,750	**59,800**	4,057	3,972	4,151	4,014	**62,750**	**62,800**	4,288	4,182	4,384	4,224	**65,750**	**65,800**	4,520	4,392	4,616	4,434
59,800	**59,850**	4,060	3,975	4,155	4,018	**62,800**	**62,850**	4,291	4,185	4,388	4,228	**65,800**	**65,850**	4,524	4,395	4,620	4,438
59,850	**59,900**	4,064	3,979	4,159	4,021	**62,850**	**62,900**	4,295	4,189	4,392	4,231	**65,850**	**65,900**	4,528	4,399	4,624	4,441
59,900	**59,950**	4,067	3,982	4,163	4,025	**62,900**	**62,950**	4,299	4,192	4,395	4,235	**65,900**	**65,950**	4,532	4,402	4,628	4,445
59,950	**60,000**	4,071	3,986	4,167	4,028	**62,950**	**63,000**	4,303	4,196	4,399	4,238	**65,950**	**66,000**	4,536	4,406	4,632	4,448
60,000						**63,000**						**66,000**					
60,000	**60,050**	4,074	3,989	4,171	4,032	**63,000**	**63,050**	4,307	4,199	4,403	4,242	**66,000**	**66,050**	4,539	4,409	4,636	4,452
60,050	**60,100**	4,078	3,993	4,175	4,035	**63,050**	**63,100**	4,311	4,203	4,407	4,245	**66,050**	**66,100**	4,543	4,413	4,640	4,455
60,100	**60,150**	4,082	3,996	4,178	4,039	**63,100**	**63,150**	4,315	4,206	4,411	4,249	**66,100**	**66,150**	4,547	4,416	4,643	4,459
60,150	**60,200**	4,086	4,000	4,182	4,042	**63,150**	**63,200**	4,319	4,210	4,415	4,252	**66,150**	**66,200**	4,551	4,420	4,647	4,462
60,200	**60,250**	4,090	4,003	4,186	4,046	**63,200**	**63,250**	4,322	4,213	4,419	4,256	**66,200**	**66,250**	4,555	4,423	4,651	4,466
60,250	**60,300**	4,094	4,007	4,190	4,049	**63,250**	**63,300**	4,326	4,217	4,423	4,259	**66,250**	**66,300**	4,559	4,427	4,655	4,469
60,300	**60,350**	4,098	4,010	4,194	4,053	**63,300**	**63,350**	4,330	4,220	4,426	4,263	**66,300**	**66,350**	4,563	4,430	4,659	4,473
60,350	**60,400**	4,102	4,014	4,198	4,056	**63,350**	**63,400**	4,334	4,224	4,430	4,266	**66,350**	**66,400**	4,567	4,434	4,663	4,476
60,400	**60,450**	4,105	4,017	4,202	4,060	**63,400**	**63,450**	4,338	4,227	4,434	4,270	**66,400**	**66,450**	4,570	4,437	4,667	4,480
60,450	**60,500**	4,109	4,021	4,206	4,063	**63,450**	**63,500**	4,342	4,231	4,438	4,273	**66,450**	**66,500**	4,574	4,441	4,671	4,483
60,500	**60,550**	4,113	4,024	4,209	4,067	**63,500**	**63,550**	4,346	4,234	4,442	4,277	**66,500**	**66,550**	4,578	4,444	4,674	4,487
60,550	**60,600**	4,117	4,028	4,213	4,070	**63,550**	**63,600**	4,350	4,238	4,446	4,280	**66,550**	**66,600**	4,582	4,448	4,678	4,490
60,600	**60,650**	4,121	4,031	4,217	4,074	**63,600**	**63,650**	4,353	4,241	4,450	4,284	**66,600**	**66,650**	4,586	4,451	4,682	4,494
60,650	**60,700**	4,125	4,035	4,221	4,077	**63,650**	**63,700**	4,357	4,245	4,454	4,287	**66,650**	**66,700**	4,590	4,455	4,686	4,497
60,700	**60,750**	4,129	4,038	4,225	4,081	**63,700**	**63,750**	4,361	4,248	4,457	4,291	**66,700**	**66,750**	4,594	4,458	4,690	4,501
60,750	**60,800**	4,133	4,042	4,229	4,084	**63,750**	**63,800**	4,365	4,252	4,461	4,294	**66,750**	**66,800**	4,598	4,462	4,694	4,504
60,800	**60,850**	4,136	4,045	4,233	4,088	**63,800**	**63,850**	4,369	4,255	4,465	4,298	**66,800**	**66,850**	4,601	4,465	4,698	4,508
60,850	**60,900**	4,140	4,049	4,237	4,091	**63,850**	**63,900**	4,373	4,259	4,469	4,301	**66,850**	**66,900**	4,605	4,469	4,702	4,511
60,900	**60,950**	4,144	4,052	4,240	4,095	**63,900**	**63,950**	4,377	4,262	4,473	4,305	**66,900**	**66,950**	4,609	4,472	4,705	4,515
60,950	**61,000**	4,148	4,056	4,244	4,098	**63,950**	**64,000**	4,381	4,266	4,477	4,308	**66,950**	**67,000**	4,613	4,476	4,709	4,518
61,000						**64,000**						**67,000**					
61,000	**61,050**	4,152	4,059	4,248	4,102	**64,000**	**64,050**	4,384	4,269	4,481	4,312	**67,000**	**67,050**	4,617	4,479	4,713	4,522
61,050	**61,100**	4,156	4,063	4,252	4,105	**64,050**	**64,100**	4,388	4,273	4,485	4,315	**67,050**	**67,100**	4,621	4,483	4,717	4,525
61,100	**61,150**	4,160	4,066	4,256	4,109	**64,100**	**64,150**	4,392	4,276	4,488	4,319	**67,100**	**67,150**	4,625	4,486	4,721	4,529
61,150	**61,200**	4,164	4,070	4,260	4,112	**64,150**	**64,200**	4,396	4,280	4,492	4,322	**67,150**	**67,200**	4,629	4,490	4,725	4,532
61,200	**61,250**	4,167	4,073	4,264	4,116	**64,200**	**64,250**	4,400	4,283	4,496	4,326	**67,200**	**67,250**	4,632	4,493	4,729	4,536
61,250	**61,300**	4,171	4,077	4,268	4,119	**64,250**	**64,300**	4,404	4,287	4,500	4,329	**67,250**	**67,300**	4,636	4,497	4,733	4,539
61,300	**61,350**	4,175	4,080	4,271	4,123	**64,300**	**64,350**	4,408	4,290	4,504	4,333	**67,300**	**67,350**	4,640	4,500	4,736	4,543
61,350	**61,400**	4,179	4,084	4,275	4,126	**64,350**	**64,400**	4,412	4,294	4,508	4,336	**67,350**	**67,400**	4,644	4,504	4,740	4,546
61,400	**61,450**	4,183	4,087	4,279	4,130	**64,400**	**64,450**	4,415	4,297	4,512	4,340	**67,400**	**67,450**	4,648	4,507	4,744	4,550
61,450	**61,500**	4,187	4,091	4,283	4,133	**64,450**	**64,500**	4,419	4,301	4,516	4,343	**67,450**	**67,500**	4,652	4,511	4,748	4,553
61,500	**61,550**	4,191	4,094	4,287	4,137	**64,500**	**64,550**	4,423	4,304	4,519	4,347	**67,500**	**67,550**	4,656	4,514	4,752	4,557
61,550	**61,600**	4,195	4,098	4,291	4,140	**64,550**	**64,600**	4,427	4,308	4,523	4,350	**67,550**	**67,600**	4,660	4,518	4,756	4,560
61,600	**61,650**	4,198	4,101	4,295	4,144	**64,600**	**64,650**	4,431	4,311	4,527	4,354	**67,600**	**67,650**	4,663	4,521	4,760	4,564
61,650	**61,700**	4,202	4,105	4,299	4,147	**64,650**	**64,700**	4,435	4,315	4,531	4,357	**67,650**	**67,700**	4,667	4,525	4,764	4,567
61,700	**61,750**	4,206	4,108	4,302	4,151	**64,700**	**64,750**	4,439	4,318	4,535	4,361	**67,700**	**67,750**	4,671	4,528	4,767	4,571
61,750	**61,800**	4,210	4,112	4,306	4,154	**64,750**	**64,800**	4,443	4,322	4,539	4,364	**67,750**	**67,800**	4,675	4,532	4,771	4,574
61,800	**61,850**	4,214	4,115	4,310	4,158	**64,800**	**64,850**	4,446	4,325	4,543	4,368	**67,800**	**67,850**	4,679	4,535	4,775	4,578
61,850	**61,900**	4,218	4,119	4,314	4,161	**64,850**	**64,900**	4,450	4,329	4,547	4,371	**67,850**	**67,900**	4,683	4,539	4,779	4,581
61,900	**61,950**	4,222	4,122	4,318	4,165	**64,900**	**64,950**	4,454	4,332	4,550	4,375	**67,900**	**67,950**	4,687	4,542	4,783	4,585
61,950	**62,000**	4,226	4,126	4,322	4,168	**64,950**	**65,000**	4,458	4,336	4,554	4,378	**67,950**	**68,000**	4,691	4,546	4,787	4,588

* This column must also be used by a qualifying widow(er)

68,000 or over - use Tax Rate Schedule

2010 Tax Rate Schedule

Caution: Use **ONLY** if your taxable income (Form D-400, Line 13) is $68,000 or more. If less, use the **North Carolina Tax Table** beginning on Page 21.

If your filing status is	And taxable income is more than	But not over	The Tax is
	$ 0	$ 12,750	6% of the amount on Line 13, D-400
Single	$ 12,750	$ 60,000	$765 + 7% of the amount over $12,750
	$ 60,000	----------	$4,072.50 + 7.75% of the amount over $60,000
	$ 0	$ 17,000	6% of the amount on Line 13, D-400
Head of Household	$ 17,000	$ 80,000	$1,020 + 7% of the amount over $17,000
	$ 80,000	----------	$5,430 + 7.75% of the amount over $80,000
	$ 0	$ 21,250	6% of the amount on Line 13, D-400
Married Filing Jointly	$ 21,250	$ 100,000	$1,275 + 7% of the amount over $21,250
or Qualifying Widow(er)	$ 100,000	----------	$6,787.50 + 7.75% of the amount over $100,000
	$ 0	$ 10,625	6% of the amount on Line 13, D-400
Married Filing	$ 10,625	$ 50,000	$637.50 + 7% of the amount over $10,625
Separately	$ 50,000	----------	$3,393.75 + 7.75% of the amount over $50,000

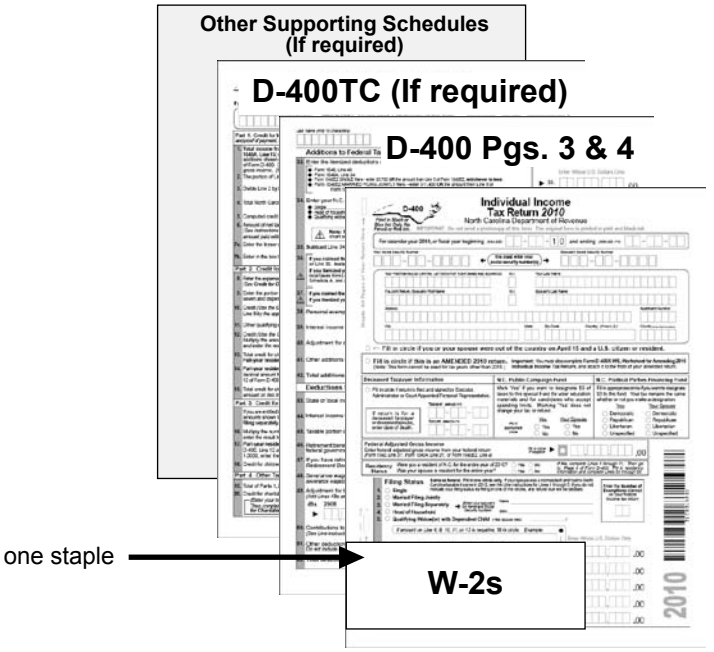
Important Reminders

- Do not submit photocopies of the return. Submit original forms only. Do not use any prior year forms to file a current year return.
- Double-check your figures, including your social security number. Accuracy speeds processing of your tax return.
- Claim the same filing status you claimed on your federal return. (Nonresidents see instructions on page 7.) If you do not fill in the applicable circle to indicate your filing status, processing of your return will be delayed.
- Sign and date your return on Page 4. If you file a joint tax return, both you and your spouse must sign the return. Staple the originals or copies of the original State wage and tax statements in the lower left-hand corner of the return.
- You must include a copy of your federal return with your North Carolina return unless your federal return reflects a North Carolina address or you file electronically.
- If you owe additional tax, you can pay your tax online by bank draft or credit or debit card using Visa or MasterCard. Go to our website at **www.dornc.com** and click on **Electronic services** for details. If you do not pay your tax online, go to our website and generate a personalized payment voucher Form D-400V. Enclose the voucher with your return and payment, and mail to the address listed on page 4 of Form D-400. 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 "2010 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.

What you should send us...

✓ Your North Carolina income tax return (Form D-400) along with Form D-400TC if you claimed a tax credit
✓ W-2s and 1099s showing North Carolina tax withheld and a 1099R if you claimed a ***Bailey*** retirement deduction
✓ A check or money order payable to "N.C. Department of Revenue" if you have a balance due. **(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.)
✓ Other North Carolina forms or supporting schedules that are required according to the instructions (Please do not send copies of completed worksheets from the instruction booklet or other unnecessary attachments.)
✓ A copy of the tax return you filed in the other state if you're claiming a tax credit for tax paid to another state

Assemble your North Carolina return for mailing in the order shown



Note: If you are filing Form NC-478 series, be sure to attach the form to the front of your income tax return.

Important: If you owe tax, do not staple, tape, or otherwise attach your check or voucher to your return or to each other. Instead, just put them loose in the envelope.

North Carolina Department of Revenue Service Centers

Each service center is open Monday through Friday from 8:00 am to 5:00 pm.

Asheville ..... 2800 Heart Drive
Asheville, NC 28806

Charlotte ..... 5111 Nations Crossing Road
Building 8, Suite 100
Charlotte, NC 28217

Durham ..... 3518 Westgate Drive, Suite 110
Durham, NC 27707

Elizabeth City ... 401 S Griffin Street, Suite 300
Elizabeth City, NC 27909

Fayetteville ..... 225 Green Street, Suite 800
Fayetteville, NC 28301

Greensboro ..... 5 Centerview Drive
Lenoir Building, Koger Center, Suite 100
Greensboro, NC 27407

Greenville ..... 2995 Radio Station Road
Greenville, NC 27834

Hickory ..... 112 2nd Street Pl. SE
Hickory, NC 28602

Raleigh ..... 4701 Atlantic Avenue, Suite 118
Raleigh, NC 27604

Rocky Mount ..... 110 Fountain Park Drive, Suite F1
Battleboro, NC 27809

Wilmington ..... 3340 Jaeckle Drive, Suite 202
Wilmington, NC 28403

Winston-Salem ... 8025 North Point Boulevard, Suite 250
Winston-Salem, NC 27106

Important Toll Free Telephone Numbers

Automated Refund Inquiry Line 1-877-252-4052

Taxpayer Assistance and Forms 1-877-252-3052

Assistance and Forms are also available at any of the Department of Revenue Service Centers and from our website at **www.dornc.com**.

Frequently Asked Questions

Call **1-877-252-3052 (toll free)** and select the Individual Income Tax option to hear recorded information on many frequently asked individual income tax questions. Some of the questions include information on the following:

- **Filing Requirements**
- **Tax Credits**
- **Information for Military Personnel**
- **Bills**
- **Payments**

This service is available 24 hours a day, seven days a week.

Assistance For Disabled, Low Income, and Senior Citizen Taxpayers

If you are disabled, have a low income, or are a senior citizen, income tax returns can be prepared free of charge through the VITA (Volunteer Income Tax Assistance)/TCE (Tax Counseling for the Elderly) programs. For locations and dates of assistance, taxpayers in North Carolina can call the Internal Revenue Service toll free, **1-800-829-1040**, weekdays.

Tax Fraud Hotline 1-800-232-4939

(733-6354 in Wake County)

The Department of Revenue provides a toll free number for citizens who wish to report instances of tax fraud. The number is 1-800-232-4939 (8:00 a.m. to 5:00 p.m., Monday through Friday, except holidays) and should be called **only** to report instances of fraud.

Mailing Addresses

If you are due a refund: ⇨ N.C. Department of Revenue
P.O. Box R
Raleigh, N.C. 27634-0001

If you are not due a refund: ⇨ N.C. Department of Revenue
P.O. Box 25000
Raleigh, N.C. 27640-0640

LINE 15 - INSTRUCTIONS FOR INCOME TAX SURTAX

A surtax is due if your North Carolina taxable income exceeds a certain amount. Complete **Step 1** to determine if you owe the surtax.

Step 1. Is the amount on Line 13, Form D-400, more than the amount shown below for your filing status?

- Married Filing Jointly/Qualifying Widow(er) $100,000
- Head of Household $ 80,000
- Single $ 60,000
- Married Filing Separately $ 50,000

☐ **Yes** – Use the **Surtax Percentage Table** below to determine your applicable percentage and compute the surtax in **Step 2** below. Enter the surtax on Line 15, Form D-400. (see examples below)

☐ **No** – Skip **Step 2**. You do not owe the surtax. Do not enter an amount on Line 15, Form D-400.

Surtax Percentage Table

If Filing Status is	And NC Taxable Income on Line 13, Form D-400 is	The Applicable Percentage is
Married Filing Jointly/ Qualifying Widow(er)	Greater than $100,000 but does not exceed $250,000	2%
	Greater than $250,000	3%
Head of Household	Greater than $80,000 but does not exceed $200,000	2%
	Greater than $200,000	3%
Single	Greater than $60,000 but does not exceed $150,000	2%
	Greater than $150,000	3%
Married Filing Separately	Greater than $50,000 but does not exceed $125,000	2%
	Greater than $125,000	3%

Step 2. **Surtax Computation**

NC income tax (Enter amount from Line 14, Form D-400)	X	Applicable percentage (from table above)	=	Surtax (Enter this amount on Line 15, Form D-400)
_____		_____		_____

Example 1: If your filing status is single and your NC taxable income on Line 13, Form D-400, is $75,000, your income tax on Line 14, Form D-400, is $5,235 and your surtax is $105 ($5,235 x 2%).

Example 2: If your filing status is single and your NC taxable income on Line 13, Form D-400, is $175,000, your income tax on Line 14, Form D-400, is $12,985 and your surtax is $390 ($12,985 x 3%).

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