North Carolina State Individual Income Tax Return 2013  D-400 without tax credit

The form you need to fill out is D-400 without TC. This form and the North Carolina State Instruction Booklet can be found at: www.dor.state.nc.us/downloads/individual.html

You will need a copy of your completed federal tax forms (either 1040NR or 1040NR EZ) before you begin. The resident requirements for the states are different than for the federal. You are a resident of the state of North Carolina for the state tax.

It is recommend to print out a blank form from the website and fill it out first as a draft. Then go online to the website to fill it out online web fill in and then print out the completed form. Or you can turn in a hand-written form. http://www.dor.state.nc.us/downloads/individual.html

There are Four (4) pages to NC D400 form. The state form accepts negative numbers. There are circles to fill in before each number if it is negative.

NC STATE TAX FORM INSTRUCTIONS FOR NON-RESIDENT ALIENS

You are filing for the year 2013. Do not enter anything on the first line.

Enter your Social Security number or ITIN number (If you have one). Ignore the part for Spouse.

Enter your current address. If you will be leaving Duke, enter an address (in the United States Or overseas) where you can receive correspondence from the Internal Revenue Service or NC Department of Revenue.

Ignore Deceased Taxpayer Information, Ignore NC Public Campaign Fund and Ignore NC Political Parties Financing Fund.

Residency Status. If you moved to North Carolina in 2013 put NO. Otherwise put YES.

For Filing Status, you have two choices: either Single or Married Filing Separately. Use the same status you used on your federal taxes. If you select married filing separately, enter your spouse’s name and ITIN/SSN. If your spouse does not have ITIN/SSN, leave blank or put down NRA (non resident alien).

Number of Exemptions: All 1040-NR and 1040-NR EZ filers have only one exemption. Even if you are married, the number is still One (1).

6. Federal adjusted gross income. Take the number from Line 10 on your 1040NR-EZ or Line 36 on 1040NR. If the number is zero, you need to recalculate by subtracting the sum of Line 8 and 9 from Line 7 if you have 1040NR-EZ or by subtracting Line 35 from Line 23 if you have 1040NR. If you end up with a negative number, be sure to fill in the circle.
7. Enter the amount from Line 39 of the NC D-400. (Stop what you are doing and go to the instructions on for Lines 34 – 39 on this handout and do the calculations for Lines 34 - 39. When finished, come back to this Line 7 and enter the number.)

8. Add Lines 6 and 7 and enter here. Fill in the circle if you have a negative number.

9. Enter the amount from Line 52 of the NC D-400. (Stop what you are doing and go to the instructions for Lines 40 – 51 of this handout and do the calculations for Lines 40 – 51. When you are finished, come back to this Line 9 and enter the number.)

10. Subtract Line 9 from Line 8 and enter here. Fill in the circle if you have a negative number.

11. Fill in the circle “NC itemized deductions” Then look at your 1040NR-EZ, Line 11 or Line 38 or the 1040NR. Put that number here. Question. Are you a resident of India? ***A special rule applies to Indian students and business apprentices who are eligible for the benefits of Article 21(2) of the United States–India Income Tax Treaty. You can claim the standard deduction provided you do not claim itemized deductions. If yes, circle “NC standard deduction” and put down $3000 for Single or Married Filing Separately.

12. Subtract Line 11 from Line 10 and enter here. Fill in the circle if you have a negative number.

13. Enter NC personal exemption of $2,500 here.

14. Subtract Line 13 from Line 12. Fill in the circle if you have a negative number.

15. Enter the amount from Line 14. Fill in the circle if you have a negative number.

16. Part-Year and Nonresidents. Fill out this section ONLY if SOME of your income was earned in North Carolina in 2013. If you moved here in August 2013, let’s say, but only earned income in North Carolina, then you are treated as a full year resident of NC and you do not need to fill out this section!

If you did earn income in another state in 2013, you will need to first fill out Lines 53 – 55 of the NC D-400 and then enter the decimal amount from Line 55 on Line 16. Go to the instructions on this handout for Lines 53 - 55, then come back here.

17. NC Taxable Income. If you are a Full Year resident then enter the amount from Line 15. Fill in the circle if you have a negative number.

If you are a Part-year resident (i.e. earned income outside of North Carolina) then multiple amount on Line 15 by the decimal amount on Line 16.

18. Use the tables beginning on Page 22 of the NC State Tax Instruction Booklet to find the tax you owe (if you owe any). Enter amount here. If you have a negative number or a zero, put a zero there. You do not owe any tax.
19. Tax credits. International students & scholars usually do not have tax credits. Leave it blank. Or you can put in 0 (zero) if you wish.

20. Subtract Line 19 from Line 18

21. **Consumer Use Tax.** If you bought items from outside NC and did not pay sales tax and you brought the items to NC, then Read instruction on Page 10 and enter the tax here. You can leave blank or put in a 0 (zero) if you wish.

22. Add Lines 20 and 21

23. Enter the total amount of State Tax Withheld on your W-2 AND/OR 1042-S and/or 1099.

24. & 25. Lines 24 through 25 are usually zero for international students & scholars.

26. Enter the amount, which is the sum of Line 23a through 25.

27. If Line 22 is **more than** Line 26, subtract and enter the result here. (If Line 22 is LESS than Line 26, jump down to Line 29.) This is the tax you owe to NC Department of Revenue. Read Page 6 of the instruction to see if you have to pay Penalties & Interests.

28. Add Lines 27a-27d and enter the result here.

29. If Line 22 is **less than** Line 26, subtract and enter the result here.

30. & 31. & 32. Lines 30 - 32 are usually blank for international students & scholars.

33. Subtract Line 32 from Line 29 and enter the Amount here. This is your Tax Refund and what you will be getting back from the state. (Also will be taxed on your 2013 1040NR or 1040NR-EZ because you claim itemized deductions).

**Page Three. Additions to Federal Adjusted Gross Income**

34. & 35. & 36. &37. & 38. & 39. Lines 34-39 are usually blank or zero for international students & scholars. Carry that amount of zero to Line 7 of your NC D-400.

**Page Three. Deductions from Federal Adjusted Gross Income**

40. Enter State and/or local income tax refund received in 2013. You will find this number on Line 4 of 1040NR-EZ or Line 11 of 1040NR.

41. – 51. Lines 41-51 are usually blank or zero for international students & scholars.

52. Add Lines 40 - 51. Enter amount here and then carry it back to Line 9 of your NC D--400.
Page Four. Completing the D-400
Sign and date your tax form. Also enter a telephone number.

Mail the completed form to one of addresses listed. There is one address for Refund due to you and another address for Balance due to the North Carolina State Government.

The form should be enclosed in a standard envelope with your return address and mailed at any post office. Usually one domestic stamp is sufficient.

Remember to attach one copy of your W-2, 1042-S or 1099 forms (when there are state taxes withheld on the 1099 forms) with your D-400 form.

Page Four. Computation of NC taxable income for part-year residents and nonresidents.
This is affected by the amount of income earned in NC and not the time spent in the state. **If all your income was earned in NC in 2013, then you are treated as a full year resident of NC and you do not need to fill out this section!**

Who should fill out Lines 53 – 55? Those who worked and had earned income in another state in the United States in 2013. Fill out the Residency section if you worked in another state while a student/scholar at Duke. You will have to handwrite this in because you will show the dates you left for the other state and the date you returned to NC. Ignore the Part for “Spouse”.

Then go to page 16 of the NC State Tax Instruction Booklet for lines 53 through 55 if you earned money in NC and another state.

The information you will record here is the information from your federal tax form, either 1040NR or 1040NR EZ. You will make a comparison between the two totals. The percentage you calculate will be the percentage of your total income on which you will pay taxes to NC. In other words, you only pay taxes to NC on income earned from NC sources.

51. Enter the amount from Column B. This is the amount you earned in NC.

52. Enter the amount from column A, the amount on your federal form, 1040NR or 1040NR-EZ. This is the total income earned in all states.

53. Divide line 53 by line 54. The NC earned amount divided by the federal total amount. This number will be one or less. Enter this decimal to the fourth place and transfer this amount to Line 16.