D-400
Web
9-13

Individual Income Tax Return 2013

North Carolina Department of Revenue

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

Staple All Pages of Your Return Here

For calendar year **2013**, or fiscal year beginning *(MM-DD)* 01-01-13 and ending *(MM-DD-YY)* 12-31-13

Your Social Security Number

You must enter your social security number(s)

Spouse's Social Security Number

Your First Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)* Adam M.I. A Your Last Name ONeill

If a Joint Return, Spouse's First Name M.I. Spouse's Last Name

Mailing Address 2005 Willow Creek Dr Apartment Number 2024

City Austin State Tx Zip Code 78741 Country *(If not U.S.)* County *(Enter first five letters)* US

◯ ← **Fill in circle if you or your spouse were out of the country on April 15 and a U.S. citizen or resident.**

Deceased Taxpayer Information

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

If return is for a deceased taxpayer or deceased spouse, enter date of death. Taxpayer *(MM-DD-YY)* Spouse *(MM-DD-YY)*

Residency Status

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

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

If No, complete Lines 1 through 15. Then go to Page 4 of Form D-400. Fill in residency information and complete Lines 53 through 55.

Filing Status

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

1. ● **Single**
2. ◯ **Married Filing Jointly**
3. ◯ **Married Filing Separately** → *(Enter your spouse's full name and Social Security Number)* Name SSN
4. ◯ **Head of Household**
5. ◯ **Qualifying Widow(er) with Dependent Child** (Year spouse died:)

Enter the **Number of Exemptions** claimed on your federal income tax return

If amount on Line 6, 8, 10, 12, or 14 is negative, fill in circle. Example: ●

Enter Whole U.S. Dollars Only

6.	**Federal adjusted gross income** *(Form 1040, Line 37; Form 1040A, Line 21; or Form 1040EZ, Line 4)* ***(If negative, see the Line instructions)***	0.00
7.	**Additions to federal adjusted gross income** *(If applicable, complete* ***Lines 34 through 39 on Page 3*** *and enter amount from Line 39)*	0.00
8.	**Add** Lines 6 and 7	0.00
9.	**Deductions from federal adjusted gross income** *(If applicable, complete* ***Lines 40 through 52 on Page 3*** *and enter amount from Line 52)*	0.00
10.	**Subtract** Line 9 from Line 8	0.00
11.	● **N.C. standard deduction** OR ◯ **N.C. itemized deductions** ***IMPORTANT: Do not enter the amount from your federal return.*** *(You must fill in appropriate circle. See instructions on Pages 7, 8, and 9)*	3000.00
12.	**Subtract** Line 11 from Line 10	3000.00
13.	**N.C. personal exemption allowance** *(See instructions on Page 9)*	0.00
14.	**Subtract** Line 13 from Line 12	3000.00

Staple W-2s Here

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15. **Enter amount from Line 14** (If amount on Line 15 or 17 is negative, fill in circle. Example: ●)	15.	3000 .00
16. **Part-year residents and nonresidents** Complete **Lines 53 through 55 on Page 4** and enter decimal amount from Line 55	16.	0
17. **North Carolina Taxable Income** **Full-year residents** enter the amount from Line 15 **Part-year residents and nonresidents** multiply amount on Line 15 by the decimal amount on Line 16	17.	0 .00
18. **North Carolina Income Tax** - If the amount on Line 17 is less than $68,000, use the **Tax Table** beginning on Page 22 of the instructions to determine your tax. If the amount on Line 17 is $68,000 or more, use the **Tax Rate Schedule** on Page 30 to calculate your tax.	18.	0 .00
19. **Tax Credits** *(From Form D-400TC, Part 4, Line 37 - **You must attach Form D-400TC If you enter an amount on this line**)*	19.	0 .00
20. **Subtract** Line 19 from Line 18	20.	0 .00
21. **Consumer Use Tax** *(See instructions on Page 10)*	21.	0 .00
22. **Add** Lines 20 and 21	22.	0 .00
23. **North Carolina Income Tax Withheld** *(Staple original or copy of the original State wage and tax statement(s) in lower left-hand corner of the return)* a. Your tax withheld	23a.	110 .00
b. Spouse's tax withheld	23b.	.00
24. **Other Tax Payments** a. 2013 Estimated Tax	24a.	0 .00
b. Paid with Extension	24b.	0 .00
c. Partnership *(If you claim a partnership payment on Line 24c or S corporation payment on Line 24d, you must attach a copy of the NC K-1.)*	24c.	0 .00
d. S Corporation	24d.	0 .00
25. **North Carolina Earned Income Tax Credit** *(From Form D-400TC, Part 5)*	25.	0 .00
26. **Add** Lines 23a through 25 and enter the total on Line 26	26.	110 .00
27. a. **Tax Due** - If Line 22 is more than Line 26, subtract and enter the result	27a.	.00
b. **Penalties**	27b.	.00
c. **Interest**	27c.	.00
d. **Interest on the underpayment of estimated income tax** *(See Line instructions and enter letter in box, if applicable)* **Exception to underpayment of estimated tax**	27d.	.00
28. **Add** Lines 27a, 27b, 27c, and 27d and enter the total - **Pay This Amount** *You can pay online. Go to www.dornc.com and click on Electronic Services for details.*	28. $	.00
29. **Overpayment** - If Line 22 is less than Line 26, subtract and enter the result	29.	110 .00
30. Amount of Line 29 to be applied to **2014 Estimated Income Tax**	30.	0 .00
31. Contribution to the **N.C. Nongame and Endangered Wildlife Fund**	31.	0 .00
32. **Add** Lines 30 and 31	32.	0 .00
33. **Subtract** Line 32 from Line 29 and enter the **Amount To Be Refunded** *For direct deposit, file electronically. Go to www.dornc.com and click on efile.*	33.	110 .00

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

Enter Whole U.S. Dollars Only

34. Interest income from obligations of states other than North Carolina	▶ 34.	0 .00
35. Adjustment for bonus depreciation *(See instructions on Page 13)*	▶ 35.	0 .00
36. Adjustment for section 179 expense deduction *(See instructions on Page 13)*	▶ 36.	0 .00
37. Adjustment for tuition and fees deduction, Form 1040, Line 34 or Form 1040A, Line 19 *(See instructions on Page 13)*	▶ 37.	0 .00
38. Other additions to federal adjusted gross income *(Attach explanation or schedule)*	▶ 38.	0 .00
39. **Total additions** - Add Lines 34 through 38 *(Enter the total here and on Line 7)*	39.	0 .00

Deductions from Federal Adjusted Gross Income

(See Line Instructions beginning on Page 13.)

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40. State or local income tax refund if included on Line 10 of Federal Form 1040	▶ 40.	.00
41. Interest income from obligations of the United States or United States' possessions	▶ 41.	.00
42. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return	▶ 42.	.00
43. Retirement benefits received from **vested** N.C. State government, N.C. local government, or federal government retirees ***(Bailey settlement - Important: See Line Instructions on Page 14)***	▶ 43.	.00
44. If you have retirement benefits not reported on Lines 42 or 43, complete the ***Retirement Benefits Worksheet*** on Page 14 and enter the result here	▶ 44.	.00
45. Severance wages *(See Line instructions on Page 15 for explanation of qualifying severance wages)*	▶ 45.	.00

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

46a. 2008	**46b. 2009**	**46c. 2010**
▶ .00	▶ .00	▶ .00
46d. 2011	**46e. 2012**	
▶ .00	▶ .00	

(Add Lines 46a, 46b, 46c, 46d, and 46e and enter on Line 46f.) 46f. .00

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

47a. 2010	**47b. 2011**	**47c. 2012**
▶ .00	▶ .00	▶ .00

(Add Lines 47a, 47b, and 47c and enter on Line 47d.) 47d. .00

48. Contributions to North Carolina's National College Savings Program (NC 529 Plan) *(See Line instructions on Page 15 for deduction limitations)*	▶ 48.	.00
49. Adjustment for absorbed NOL added back in 2003, 2004, 2005, and 2006 *(See instructions on Page 15)*	▶ 49.	.00
50. Adjustment for net business income that is not considered passive income *(See instructions on Page 15)*	▶ 50.	.00
51. Other deductions from federal adjusted gross income *(Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.)*	▶ 51.	.00
52. **Total deductions** - Add Lines 40 through 51 *(Enter the total here and on Line 9)*	52.	.00

Last Name (First 10 Characters)

Tax Year **2013**

Your Social Security Number

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

*(See Line Instructions beginning on Page 15. Note: **Do not** complete Lines 53 through 55 if you were a full-year resident.)*

Fill in applicable circles

Fill in circle(s) if you or your spouse ***moved into or out of North Carolina*** during the year and enter the dates of residency in the boxes. → You ● Spouse ○

You		Spouse	
Date residency began	Date residency ended	Date residency began	Date residency ended
01-01-13 (MM-DD-YY)	05-01-13 (MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)

Fill in circle(s) if you or your spouse were ***nonresidents of North Carolina*** for the entire year. → ○ ○

Part-year residents and nonresidents must read the instructions on Page 15 and complete the worksheet on Page 16 to determine the amounts to enter on Lines 53 and 54 below.

If amount on Line 53 or 54 is negative, fill in circle. Example: ●

53. Enter the amount from **Column B, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 53. ○ 0 .00

54. Enter the amount from **Column A, Line 34 of the Part-Year Resident/Nonresident Worksheet** on Page 16 of the Instructions. ▶ 54. ○ 0 .00

55. Divide Line 53 by Line 54 ***(Enter the result as a decimal amount here and on Line 16; round to four decimal places.)*** 55. 0

Sign Here

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

Your Signature [signature] Date 3/13/14

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

Home Telephone Number *(Include area code.)* ▶ 980-253-3551

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

Paid Preparer's Signature Date

Preparer's FEIN, SSN, or PTIN ▶

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

If REFUND mail return to: N.C. DEPT. OF REVENUE P.O. BOX R RALEIGH, NC 27634-0001

If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0640

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Original Return Payment Options

Online – You can pay your tax online by bank draft, credit, or debit card using Visa or MasterCard. Go to **www.dornc.com** and click on **Electronic Services** for details.

Payment voucher – If you do not pay your tax online, go to www.dornc.com and generate a personalized Form **D-400V.** Enclose the voucher with your return and payment, and mail to the address listed above. 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 "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. Please do not staple, tape, paper clip, or otherwise attach your payment or voucher to your return or to each other.

Amended Returns

See Form D-400X for the mailing address and payment options for amended returns.

Line Instructions for Filing Form D-400

Part-Year Resident/Nonresident Worksheet

Please retain this worksheet with your records.

	Line	Column A Income as Shown on Federal Return	Column B Income Subject to North Carolina Tax
Income			
1. Wages Form 4852	1.	0	0
2. Taxable interest	2.	0	0
3. Taxable dividends	3.	0	0
4. State and local income tax refunds	4.	0	0
5. Alimony received	5.	0	0
6. Schedule C or C-EZ business income or (loss)	6.	0	0
7. Schedule D capital gain or (loss)	7.	0	0
8. Other gains or (losses)	8.	0	0
9. Taxable amount of IRA distributions	9.	0	0
10. Taxable amount of pensions and annuities	10.	0	0
11. Schedule E - Rents, royalties, partnerships, S-Corps estates, trusts, etc	11.	0	0
12. Schedule F - Farm income or (loss)	12.	0	0
13. Unemployment compensation	13.	0	0
14. Taxable amount of Social Security or Railroad Retirement	14.	0	0
15. Other income	15.	0	0
16. *Add lines 1 through 15*	16.	0	0
North Carolina Additions To Federal Adjusted Gross 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 35, Form D-400)*	18.		
19. Adjustment for section 179 deduction *(Enter in Col. A the amount from Line 36, Form D-400)*	19.		
20. Other additions to federal adjusted gross income that relate to gross income	20.		
21. *Add Lines 16, 17, 18, 19, and 20*	21.		
North Carolina Deductions From Federal Adjusted Gross 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 43, Form D-400)*	25.		
26. Other retirement benefits *(Enter in Col. A the amount from Line 44, Form D-400)*	26.		
27. Severance wages *(Enter in Col. A the amount from Line 45, Form D-400)*	27.		
28. Adjustment for bonus depreciation *(Enter in Col. A the total of the amount on Line 46f, Form D-400)*	28.		
29. Adjustment for 179 expense deduction *(Enter in Col. A the amount from Line 47d, Form D-400)*	29.		
30. Adjustment for absorbed Non-ESB NOL added back in 2003, 2004, 2005 and 2006 *(Enter in Col. A the amount from Line 49, Form D-400)*	30.		
31. Adjustment for net business income that is not considered passive income *(Enter in Col. A the amount from Line 50, Form D-400)*	31.		
32. Other deductions from federal adjusted gross income that relate to gross income	32.		
33. *Add lines 22 through 32*	33.		
34. *Line 21 minus line 33*	34.		
		(Enter this amount on Form D400, Line 54)	*(Enter this amount on Form D400, Line 53)*

- Enter the amount from **Column B, Line 34** on **Form D-400, Page 4, Line 53.**
- Enter the amount from **Column A, Line 34** on **Form D-400, Page 4, Line 54.**

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 adjusted gross 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

Form **4852**

(Rev. August 2013)

Department of the Treasury
Internal Revenue Service

Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

► Attach to Form 1040, 1040A, 1040-EZ, or 1040X.

► Information about Form 4852 is available at *www.irs.gov/form4852*.

OMB No. 1545-0074

1 Name(s) shown on return
Adam A ONeill

2 Your social security number

3 Address
2005 Willow Creek Dr Apt 2024 Austin, Tx 78741

4 Enter year in space provided and check one box. For the tax year ending December 31, 2013 ,
I have been unable to obtain (or have received an incorrect) ☑ Form W-2 **OR** ☐ Form 1099-R.
I ~~have notified~~ hereby notify the IRS of this fact. The amounts shown on line 7 or line 8 are my best estimates for all wages or payments made to me and tax withheld by my employer or payer named on line 5.

5 Employer's or payer's name, address, and ZIP code
Mood Media (formerly Muzak LLC) 1703 W 5th St. Suite 600 Austin, Tx 78703

6 Employer's or payer's identification number (if known)

7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.

a	Wages, tips, and other compensation	0	g	State income tax withheld	110.00
b	Social security wages	0		(Name of state) . NC	
c	Medicare wages and tips	0	h	Local income tax withheld	0
d	Advance EIC payment	0		(Name of locality)	
e	Social security tips	0	i	Social security tax withheld	2005.06
f	Federal income tax withheld	3437.28	j	Medicare tax withheld	468.92

8 Form 1099-R. Enter distributions from pensions, annuities, retirement/profit-sharing plans, IRAs, insurance contracts, etc.

a	Gross distribution		f	Federal income tax withheld	
b	Taxable amount		g	State income tax withheld	
c	Taxable amount not determined	☐	h	Local income tax withheld	
d	Total distribution	☐	i	Employee contributions	
e	Capital gain (included in line 8b)		j	Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
Records provided by the payer listed on line 5. I did not receive any wages(As defined by the statutory language in IRC section 3401 or section 3121), however amounts withheld as tax on line 7 are correct.

10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement.
None

Sign Here

Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ► AONeill Date ► 3/13/14

General Instructions

Section references are to the Internal Revenue Code.

Future developments. The IRS has created a page on IRS.gov for information about Form 4852, at *www.irs.gov/form4852*. Information about any future developments affecting Form 4852 (such as legislation enacted after we release it) will be posted on that page.

Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R and is completed by you or your representatives when (a) your employer or payer does not issue you a Form W-2 or Form 1099-R or (b) an employer or payer has issued an incorrect Form W-2 or Form 1099-R. Attach this form to the back of your income tax return, before any supporting forms or schedules.

You should always attempt to get Form W-2, Form W-2c, or Form 1099-R from your employer or payer before contacting the IRS or filing Form 4852. If you do not receive the missing or corrected form from your employer or payer by February 14, you may call the IRS at 1-800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment, and your employer's or payer's name, address (including ZIP code), and phone number. The IRS will contact your employer or payer and request the missing form. The IRS also will send you a Form 4852. If you do not receive the missing form in sufficient time to file your income tax return timely, you may use the Form 4852 that the IRS sent you.

If you received an incorrect Form W-2 or Form 1099-R, you should always attempt to have your employer or payer issue a corrected form before filing Form 4852.

Note. Retain a copy of Form 4852 for your records. To help **protect your social security benefits**, keep a copy of Form 4852 until you begin receiving social security benefits, just in case there is a question about your work record and/or earnings in a particular year. After September 30 following the date shown on line 4, you may use a *my* Social Security online account to verify wages reported by your employers. Please visit *www.ssa.gov/myaccount*. Or, you may contact your local SSA office to verify wages reported by your employer.

Will I need to amend my return? If you receive a Form W-2, Form W-2c, or Form 1099-R after your return is filed with Form 4852, and the information differs from the information reported on your return,