

To Whom It May Concern,

Please find enclosed the filing of a 2022 Form D-400 Individual Income Tax Return. Please note that I have attached a Form 4852 Substitute for Form W-2 Wage and Tax statement, due to the fact that the Payer incorrectly reported a Form W-2 erroneously alleging payments to me, under Title 26 - INTERNAL REVENUE CODE (IRC), Section 3401 - Definitions, Chapter 24 - COLLECTION OF INCOME TAX AT SOURCE ON WAGES, Subtitle C - Employment Taxes, as "wages."

The Form 4852 is submitted to rebut the characterization of non-taxable payments made to me as reportable "wages" and to make the proper corrections according to relevant sections of the Internal Revenue Code. Payments made to me are not "wages" as defined in 26 U.S.C. 3401(a) & 26 U.S.C. 3121(a), being that I am not an "employee" as defined in 26 U.S.C. 3401(c) and I am not engaged in "employment" as defined in 26 U.S.C. 3121(b). The amounts withheld from the payments on the attached Form 4852 are correct.

I look forward to receiving a full and complete refund of the overpayment shown on my 2022 Form D-400.

Thank you.

Respectfully,

10

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02/13/2023

✓

NCDOR

Web 8-22

D-400 2022 Individual Income Tax Return

DOR Use Only

AMENDED RETURN Fill in circle (See Instructions)

IMPORTANT: Do not send a photocopy of this form. Print in Black or Blue Ink Only. No Pencil or Red Ink.

For calendar year 2022, or fiscal year beginning (MM-DD) - - 22 and ending (MM-DD-YY) - - -

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

MI

Your Last Name

TYLER

Q

ODONWELL

If a Joint Return, Spouse's First Name

MI

Spouse's Last Name

ANIZERO

P

ODONWELL

Mailing Address

Apartment Number

City

State

Zip Code

Country (If not U.S.)

County (Enter first five letters)

SC

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Out of Country Fill in circle if you, or if married filing jointly, your spouse were out of the country on April 15, 2023, and a U.S. citizen or resident.

Deceased Taxpayer Information

Enter date of death of deceased taxpayer or deceased spouse.

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

Taxpayer (MM-DD-YY)

Spouse (MM-DD-YY)

Residency Status

Were you a resident of N.C. for the entire year?

Yes No

If No, complete and attach Form D-400 Schedule PN

Was your spouse a resident for the entire year?

Yes No

Veteran Information

Are you a veteran?

Yes No

Is your spouse a veteran?

Yes No

Federal Extension

Were you granted an automatic extension to file your 2022 federal income tax return, e.g., Form 1040?

Yes No

Filing Status (Fill in one circle only)

1. Single

2. Married Filing Jointly

3. Married Filing Separately (Enter your spouse's full name and Social Security Number)

Name

4. Head of Household

SBN

5. Qualifying Widow(er) (Year spouse died)

Enter Whole U.S. Dollars Only

6. Federal Adjusted Gross Income

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16)

8. Add Lines 6 and 7

9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41)

10. Child Deduction (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.)

11. N.C. Standard Deduction OR N.C. Itemized Deductions (Fill in one circle only. See Form D-400 Schedule A.)

12. a. Add Lines 9, 10b, and 11.

28,334.00

12b. Subtract Line 12a from Line 8

13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

14. North Carolina Taxable Income Full-year residents enter the amount from Line 12b. Part-year residents and nonresidents multiply amount on Line 12b by the decimal amount on Line 13.

15. North Carolina Income Tax Multiply Line 14 by 4.99% (0.0499). If zero or less, enter a zero.

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

6. 3574.00

7. 0.00

8. 3574.00

9. 2834.00

10a. 00 10b. 0.00

11. 25500.00

12b. 24,760.00

13. 1.0000

14. 24,760.00

15. 0.00



Staple All Pages of Your Return Here

Staple W-2s Here

16. Tax Credits (From Form D-400TC, Part 3, Line 20)	▶	16.	0.00
17. Subtract Line 16 from Line 15		17.	0.00
18. Consumer Use Tax (See instructions)	▶	18.	0.00
19. Add Lines 17 and 18		19.	0.00
20. North Carolina Income Tax Withheld	▶		
a. Your tax withheld		b. Spouse's tax withheld	
▶ 1297.00		▶ 0.00	
21. Other Tax Payments			
a. 2022 estimated tax	▶	b. Paid with extension	▶
▶ 0.00		▶ 0.00	
c. Partnership	▶	d. S Corporation	▶
▶ 0.00		▶ 0.00	
22. Additional Payments (Amended Returns Only. See instructions)		22.	0.00
23. Add Lines 20a through 22		23.	1297.00
24. Previous Refunds (Amended Returns Only. See instructions)		24.	0.00
25. Subtract Line 24 from Line 23. (If less than zero, see instructions.)		25.	1297.00
26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28.	▶	26a.	0.00
b. Penalties	▶	26d.	0.00
c. Interest	▶	26e.	0.00
▶ 0.00		27. \$	0.00
e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.)	▶	28.	1297.00
27. Amount Due - Add Lines 26a, 26d, and 26e. Pay in U.S. Currency from a Domestic Bank - You can pay online at www.ncdor.gov .		29.	0.00
28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25.		30.	0.00
When filing an amended return, see instructions		31.	0.00
29. Amount of Line 28 to be applied to 2023 Estimated Income Tax		32.	0.00
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund		33.	0.00
31. Contribution to the N.C. Education Endowment Fund		34.	1297.00
32. Contribution to the N.C. Breast and Cervical Cancer Control Program			
33. Add Lines 29 through 32			
34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically			

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

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NCK-1.

If amount on Line 25 is negative, fill in circle. Example:

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

Exception to Underpayment of Estimated Tax



I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete

Your Signature [Signature] Date 12/13/23 Spouse's Signature (If filing joint return, both must sign) [Signature] Date 02/13/23

Contact Phone Number (include area code) Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

PAID PREPARER USE ONLY: If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge. Preparer's FEIN, SSN, or PTIN: Preparer's Contact Phone Number (include area code): Paid Preparer's Signature: Date:

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

**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, 1040-SR, or 1040-X.
▶ Go to www.irs.gov/Form4852 for the latest information.

OMB No. 1545-0074

Attachment
Sequence No. 04

You must take the following steps before filing Form 4852

• Attempt to get your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852.

• If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide 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 will also send you a Form 4852. If you don't 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 to file with your return.

1 Name(s) shown on return <u>TYLER Q O'DONNELL</u>	2 Your social security number _____
3 Address _____ SC _____	
4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2022</u>, I have been unable to obtain (or have received an incorrect) <input checked="" type="checkbox"/> Form W-2 OR <input type="checkbox"/> Form 1099-R. I have notified 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 _____	6 Employer's or payer's TIN (if known) _____

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

a Wages, tips, and other compensation	0	f State income tax withheld	1,297
b Social security wages	0	(Name of state) .	NORTH CAROLINA
c Medicare wages and tips	0	g Local income tax withheld	0
d Social security tips	0	(Name of locality)	
e Federal income tax withheld	3,100	h Social security tax withheld	4,280
		i Medicare tax withheld	1,001

8 Form 1099-R. Enter distributions from pensions, annuities, retirement or 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	<input type="checkbox"/>	(Name of state)	
d Total distribution	<input type="checkbox"/>	h Local income tax withheld	
e Capital gain (included on line 8b)		(Name of locality)	
		i Employee contributions	
		j Distribution codes	

9 How did you determine the amounts on lines 7 and 8 above?
 AMOUNTS DETERMINED ON LINES 7 (e) & (f) (h) & (i) WERE PROVIDED BY PAYER ON LINE 5 IN A W-2. LINE 7 (e) & (f) = CORRECTED; I DID NOT RECEIVE ANY "WAGES" AS DEFINED IN 26 USC 3401(a) + 26 USC 3121(a).

10 Explain your efforts to obtain Form W-2, Form 1099-R (original or corrected), or Form W-2c, Corrected Wage and Tax Statement.
NONE

General Instructions

Section references are to the Internal Revenue Code.
Future developments. For the latest information about developments related to Form 4852, such as legislation enacted after it was published, go to www.irs.gov/Form4852.
Purpose of form. Form 4852 serves as a substitute for Forms W-2, W-2c, and 1099-R (original or corrected) and is completed by you or your representatives when (a) your employer or payer doesn't 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 your Form W-2, Form W-2c, or Form 1099-R (original or corrected) from your employer or payer before contacting the IRS or filing Form 4852. If you don't receive the missing or corrected form from your employer or payer by the end of February, you may call the IRS at 800-829-1040 for assistance. You must provide your name, address (including ZIP code), phone number, social security number, and dates of employment. You must also provide 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 will also send you a Form 4852. If you don't 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.

D-400 Schedule S

2022 N.C. Adjustments for Individuals

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If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

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Do not send a photocopy of this form.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | |
|---|-------|------------|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | _____ 0.00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | _____ 0.00 |
| 3. Bonus Depreciation | ▶ 3. | _____ 0.00 |
| 4. IRC Section 179 Expense | ▶ 4. | _____ 0.00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | _____ 0.00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2022 | ▶ 6. | _____ 0.00 |
| 7. Federal Net Operating Loss Deduction | ▶ 7. | _____ 0.00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | _____ 0.00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | _____ 0.00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | _____ 0.00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | _____ 0.00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | _____ 0.00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | _____ 0.00 |
| 14. Taxed Pass-Through Entity Loss (New for 2022) | ▶ 14. | _____ 0.00 |
| 15. Reserved for Future Use _____ | ▶ 15. | _____ 0.00 |
| 16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7) | ▶ 16. | _____ 0.00 |



Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

17. State or Local Income Tax Refund	▶ 17.	2,834.00
18. Interest Income From Obligations of the United States or United States' Possessions	▶ 18.	0.00
19. Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 19.	0.00
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	▶ 20.	0.00
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	▶ 21.	0.00
22. Bonus Asset Basis	▶ 22.	0.00
23. Bonus Depreciation		
▶ 23a. 2017	▶ 23b. 2018	▶ 23c. 2019
.00	.00	.00
▶ 23d. 2020	▶ 23e. 2021	23f. (Add Lines 23a-23e)
.00	.00	0.00
24. IRC Section 179 Expense		
▶ 24a. 2017	▶ 24b. 2018	▶ 24c. 2019
.00	.00	0.00
▶ 24d. 2020	▶ 24e. 2021	24f. (Add Lines 24a-24e)
.00	.00	0.00
25. Recognized IRC Section 1400Z-2 Gain	▶ 25.	0.00
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	▶ 26.	0.00
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 27.	0.00
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2022	▶ 28.	0.00
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 29.	0.00
30. Personal Education Student Account Deposits	▶ 30.	0.00
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	▶ 31.	0.00
32. Certain Economic Incentive Payments	▶ 32.	0.00
33. Certain N.C. Grant Payments	▶ 33.	0.00
34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	▶ 34.	0.00
35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 35.	0.00
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	▶ 36.	0.00
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 37.	0.00
38. Taxed Pass-Through Entity Income (New for 2022)	▶ 38.	0.00
39. N.C. Net Operating Loss (New for 2022)	▶ 39.	0.00
40. Reserved for Future Use	▶ 40.	0.00
41. Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Enter the total here and on Form D-400, Line 9)	▶ 41.	2,834.00



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D-400 Schedule PN 2022 Part-Year Resident and Nonresident Schedule

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If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2022, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Your Social Security Number

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Do not send a photocopy of this form.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

(MM-DD-YY)

(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

(MM-DD-YY)

(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., stop here; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income	COLUMN A		COLUMN B	
	Total Income from all sources		Amount of Column A subject to N.C. tax	
1. Wages, Salaries, Tips, Etc.	1.	0.00	0.00	0.00
2. Taxable Interest	2.	74.00	74.00	74.00
3. Taxable Dividends	3.	0.00	0.00	0.00
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4.	0.00	0.00	0.00
5. Alimony Received	5.	0.00	0.00	0.00
6. Business Income or (Loss)	6.	3500.00	3500.00	3500.00
7. Capital Gain or (Loss)	7.	0.00	0.00	0.00
8. Other Gains or (Losses)	8.	0.00	0.00	0.00
9. Taxable Amount of IRA Distributions	9.	0.00	0.00	0.00
10. Taxable Amount of Pensions and Annuities	10.	0.00	0.00	0.00
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11.	0.00	0.00	0.00
12. Farm Income or (Loss)	12.	0.00	0.00	0.00
13. Unemployment Compensation	13.	0.00	0.00	0.00
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14.	0.00	0.00	0.00
15. Other Income	15.	0.00	0.00	0.00
16. Total Income (Add Lines 1 through 15)	16.	3574.00	3574.00	3574.00

If an amount on Line 1 through 21 is negative, place amount in brackets.
Example: (999,999)



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Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued)

North Carolina Adjustments		COLUMN A	COLUMN B
		Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
17. Additions:			
a. Interest Income From Obligations of States Other Than N.C.	17a.	0 .00	0 .00
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.	0 .00	0 .00
c. Bonus Depreciation	17c.	0 .00	0 .00
d. IRC Section 179 Expense	17d.	0 .00	0 .00
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.	0 .00	0 .00
18. Total Additions (Add Lines 17a through 17e)	18.	0 .00	0 .00
19. Deductions:			
a. State or Local Income Tax Refund	19a.	2834 .00	2834 .00
b. Interest Income From Obligations of the United States or United States' Possessions	19b.	0 .00	0 .00
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.	0 .00	0 .00
d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	19d.	0 .00	0 .00
e. Bonus Asset Basis	19e.	0 .00	0 .00
f. Bonus Depreciation	19f.	0 .00	0 .00
g. IRC Section 179 Expense	19g.	0 .00	0 .00
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.	0 .00	0 .00
20. Total Deductions (Add Lines 19a through 19h)	20.	2834 .00	2834 .00
21. Total Income Modified by N.C. Adjustments (Line 18 plus Line 18 minus Line 20)	21.	740 .00	740 .00



Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From Column B, Line 21

If amount on Line 22 or 23 is negative, fill in circle.

▶ 22. 740 .00

23. Enter the Amount From Column A, Line 21

Example: ●

▶ 23. 740 .00

24. Part-Year Residents and Nonresidents Taxable Percentage (Divide Line 22 by Line 23) Enter the result as a decimal amount here and on Form D-400, Line 13.

24. 1.0000

State of North Carolina
Department of Revenue
P.O. Box 25000
Raleigh, N.C. 27640-0100
FEIN: 56-1611838
Telephone number: 1-877-252-3052

Form 1099-G
Statement for Recipients of
State Income
Tax Refunds **2022**
Copy B For Recipient

1. Refund is for tax year (See explanation)	2. Recipient's Identification number	3. State income tax refund, credit, or offset
2021	XXXXX XXXXX	★ ★ \$2,834.00 FULL REFUND
TYLER O'DONNELL AMIZERO O'DONNELL		

LAST YEAR I WAS ENTITLED TO A REFUND OF ALL STATE
ETAX WITHHELD BECAUSE I HAD NO TAX LIABILITY, AND
THIS YEAR I EXPECT A REFUND OF ALL STATE INCOME TAX
WITHHELD BECAUSE I EXPECT TO HAVE NO TAX LIABILITY"
NC-4EZ EXEMPTION LINE 3)
THIS YEAR \$1,297 WAS WITHHELD (6 MONTHS OF
WITHOLDING BEFORE I CLAIMED EXEMPTION).
AGAIN, I HAVE NO TAX LIABILITY IN 2022. PLEASE ISSUE FULL REFUND

Explanation

Box 1 - This identifies the tax year of the refund shown in box 3.

Box 3 - Form 1099-G is a statement that shows the amount of refund, credit, or offset you previously received from your individual income tax return. This amount includes any portion that was refunded, applied to any outstanding debt or to estimated tax, contributed to the N.C. Nongame and Endangered Wildlife Fund, the N.C. Education Endowment Fund, the N.C. Breast and Cervical Cancer Control Program, or used to pay consumer use tax. If you reported consumer use tax on your return, the amount in this box will be greater than the refund you actually received. In most cases, the amount equals the refund you received plus the consumer use tax reported on the return. Generally, your State income tax refund must be included in your federal income for the year in which your check was received if you deducted the State income tax paid as an itemized deduction on your federal return. **This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a federal return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.** See instructions for filing Form 1040 for more information.

IMPORTANT: This statement is for information only and is not a bill, a check, or an additional refund.