

D-400
2018 Individual
Income Tax Return

AMENDED RETURN
Fill in circle (See instructions)

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2018, or fiscal year beginning (MM-DD) **- 18** and ending (MM-DD-YY)

Your Social Security Number **2898** Spouse's Social Security Number **3942**
 You must enter your social security number(s)

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) **K** M.I. **S** Your Last Name **S**
 If a Joint Return, Spouse's First Name **S** M.I. **S** Spouse's Last Name **S**
 Mailing Address **[REDACTED]** Apartment Number **[REDACTED]**
 City **[REDACTED]** State **SC** Zip Code **[REDACTED]** Country (If not U.S.) **[REDACTED]** County (Enter first five letters) **[REDACTED]**

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.)

Fill in circle if you or, if married filing jointly, your spouse were out of the country on April 15 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

Filing Status (Fill in one circle only) **Veteran Information** Are you a veteran? Yes No (See Instructions)
 Is your spouse a veteran? Yes No

| | | |
|---|--|-------------------------------|
| 1. <input type="radio"/> Single | | |
| 2. <input checked="" type="radio"/> Married Filing Jointly | | |
| 3. <input type="radio"/> Married Filing Separately | (Enter your spouse's full name and Social Security Number) | Name _____ SSN _____ |
| 4. <input type="radio"/> Head of Household | | |
| 5. <input type="radio"/> Qualifying Widow(er) (Year spouse died: _____) | | Enter Whole U.S. Dollars Only |
| 6. Federal Adjusted Gross Income | ▶ 6. | 0 |
| 7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 6) | ▶ 7. | |
| 8. Add Lines 6 and 7 | 8. | 0 |
| 9. Deductions from Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 14) | ▶ 9. | |
| 10. Child Deduction (On Line 10a, enter the number of dependent children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.) | ▶ 10a. 1 ▶ 10b. | 2500 |
| 11. <input checked="" type="radio"/> N.C. Standard Deduction OR <input type="radio"/> N.C. Itemized Deductions (Fill in one circle only. See Form D-400 Schedule S, Part C.) | ▶ 11. | 17500 |
| 12. Add Lines 9, 10b, and 11. Subtract the total from Line 8. | 12. | -20000 |
| 13. Part-year Residents and Nonresidents Taxable Percentage (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.) | ▶ 13. | 0.000 |
| 14. North Carolina Taxable Income Full-year residents enter the amount from Line 12. Part-year residents and nonresidents multiply amount on Line 12 by the decimal amount on Line 13. | ▶ 14. | 0 |
| 15. North Carolina Income Tax Multiply Line 14 by 5.499% (0.05499). If zero or less, enter a zero. | ▶ 15. | 0 |



Staple All Pages of Your Return Here →

Staple W-2s Here ↑

| | | | |
|---|---|--------|--------|
| 16. Tax Credits (From Form D-400TC, Part 3, Line 19) | ▶ | 16. | |
| 17. Subtract Line 16 from Line 15 | | 17. | 0 |
| 18. Consumer Use Tax (See instructions) | | 18. | |
| If you certify that no Consumer Use Tax is due, fill in circle. ▶ ● | | | |
| 19. Add Lines 17 and 18 | | 19. | 0 |
| 20. North Carolina Income Tax Withheld | ▶ | | |
| a. Your tax withheld | | 991.00 | |
| b. Spouse's tax withheld | ▶ | | 0 |
| 21. Other Tax Payments | | | |
| a. 2018 estimated tax | ▶ | | |
| b. Paid with extension | ▶ | | |
| c. Partnership | ▶ | | |
| d. S Corporation | ▶ | | |
| If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1. | | | |
| 22. Amended Returns Only - Previous payments (See "Amended Returns" in instructions) | | | |
| 23. Total Payments - Add Lines 20a through 22 | | 23. | 991 |
| 24. Amended Returns Only - Previous refunds (See "Amended Returns" in instructions) | | | |
| 25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) | | 25. | 991 |
| 26. a. Tax Due - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28. | ▶ | 26a. | |
| b. Penalties | ▶ | | |
| c. Interest | ▶ | | |
| (Add Lines 26b and 26c and enter the total on Line 26d.) | | 26d. | |
| e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) | ▶ | 26e. | |
| Exception to Underpayment of Estimated Tax | | | |
| 27. Total Due - Add Lines 26a, 26d, and 26e. Pay in U.S. Currency from a Domestic Bank - You can pay online at www.ncdor.gov. | | 27. | \$ 991 |
| 28. Overpayment - If Line 19 is less than Line 25, subtract Line 19 from Line 25. | | 28. | 991 |
| When filing an amended return, see instructions. | | | |
| 29. Amount of Line 28 to be applied to 2019 Estimated Income Tax | | 29. | 0 |
| 30. Contribution to the N.C. Nongame and Endangered Wildlife Fund | | 30. | 0 |
| 31. Contribution to the N.C. Education Endowment Fund | | 31. | 0 |
| 32. Contribution to the N.C. Breast and Cervical Cancer Control Program | | 32. | 0 |
| 33. Add Lines 29 through 32 | | 33. | 0 |
| 34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically | ▶ | 34. | 991 |



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

| | |
|--|--|
| 04-11-2019 | 04-11-2019 |
| Your Signature _____ | Spouse's Signature (If filing joint return, both must sign.) _____ |
| Date | Date |
| Contact Phone Number (Include area code) ▶ | <input type="checkbox"/> 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) | |
| _____ | _____ | |
| Date | | |
| Prepared by: _____ | | |
| 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



D-400 Schedule PN 2018 Part-Year Resident and Nonresident Schedule

If you complete Schedule PN, you MUST attach the schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

S██████████

Your Social Security Number

██████████ 2898

Do not send a photocopy of this form.

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 | | 0 |
| 2. Taxable interest | 2. | 0 | | 0 |
| 3. Taxable dividends | 3. | | | |
| 4. Taxable refunds, credits, or offsets of state and local income taxes | 4. | | | |
| 5. Alimony received | 5. | | | |
| 6. Business income or (loss) | 6. | | | |
| 7. 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. Rental real estate, royalties, partnerships, S-Corps, estates, trusts, etc. | 11. | | | |
| 12. Farm income or (loss) | 12. | | | |
| 13. Unemployment compensation | 13. | | | |
| 14. Taxable amount of Social Security benefits or Railroad Retirement benefits | 14. | | | |
| 15. Other income | 15. | | | |
| 16. Total Income (Add Lines 1 through 15) | 16. | 0 | | 0 |



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

North Carolina Adjustments

COLUMN A
Enter the amount from
Form D-400 Schedule S

COLUMN B
Amount of Column A
subject to N.C. tax

17. Additions:

- a. Interest income from obligations of states other than N.C. 17a.
- b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2 17b.
- c. Adjustment for bonus depreciation 17c.
- d. Adjustment for IRC section 179 expense deduction 17d.
- e. Other additions to federal adjusted gross income that relate to gross income 17e.

18. Total additions (Add Lines 17a through 17e) 18. 0 0

19. Deductions:

- a. State and local income tax refund 19a.
- b. Interest from obligations of the United States or United States' possessions 19b.
- c. Taxable portion of Social Security or Railroad Retirement benefits 19c.
- d. Bailey retirement benefits 19d.
- e. Adjustment for bonus depreciation 19e.
- f. Adjustment for IRC section 179 expense 19f.
- g. Other deductions to federal adjusted gross income that relate to gross income 19g.



20. Total deductions (Add Lines 19a through 19g) 20. 0 0

21. Total income modified by N.C. adjustments (Line 16 plus Line 18 minus Line 20) 21. 0 0

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the amount from Column B, Line 21 ► 22. 0

23. Enter the amount from Column A, Line 21 ► 23. 0

24. Part-year residents and nonresidents taxable percentage (Divide Line 22 by Line 23) 24. 0
Enter the result as a decimal amount here and on Form D-400, Line 13.

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.

OMB No. 1545-0074

▶ Attach to Form 1040 or 1040X.
▶ Go to www.irs.gov/Form4852 for the latest information.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|---------|---|--------|-----------------------------------|------|---------------------------------------|----|---|--------------------------|---------------------------------------|--|----------------------------------|--------------------------|---------------------------------------|--|--|---------|--|---------|--|--|------------------------------------|--------|--|--|--------------------------------|--|
| <p>1 Name(s) shown on return K [REDACTED] S [REDACTED]</p> | <p>2 Your social security number [REDACTED] 2898</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>3 Address [REDACTED] SC [REDACTED]</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>4 Enter year in space provided and check one box. For the tax year ending December 31, <u>2018</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 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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>5 Employer's or payer's name, address, and ZIP code THE CHARLOTTE-MECKLENBURG HOSPITAL AUTHORITY [REDACTED]</p> | <p>6 Employer's or payer's TIN (if known) 56-[REDACTED]</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>7 Form W-2. Enter wages, tips, other compensation, and taxes withheld.</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">a Wages, tips, and other compensation</td> <td style="width:10%; text-align: right;">0.00</td> <td style="width:50%;">f State income tax withheld</td> <td style="width:10%; text-align: right;">991.00</td> </tr> <tr> <td>b Social security wages</td> <td style="text-align: right;">0.00</td> <td>(Name of state)</td> <td style="text-align: right;">NC</td> </tr> <tr> <td>c Medicare wages and tips</td> <td style="text-align: right;">0.00</td> <td>g Local income tax withheld</td> <td></td> </tr> <tr> <td>d Social security tips</td> <td></td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td>e Federal income tax withheld</td> <td style="text-align: right;">1632.64</td> <td>h Social security tax withheld</td> <td style="text-align: right;">1566.37</td> </tr> <tr> <td></td> <td></td> <td>i Medicare tax withheld</td> <td style="text-align: right;">366.33</td> </tr> </table> | | a Wages, tips, and other compensation | 0.00 | f State income tax withheld | 991.00 | b Social security wages | 0.00 | (Name of state) | NC | c Medicare wages and tips | 0.00 | g Local income tax withheld | | d Social security tips | | (Name of locality) | | e Federal income tax withheld | 1632.64 | h Social security tax withheld | 1566.37 | | | i Medicare tax withheld | 366.33 | | | | |
| a Wages, tips, and other compensation | 0.00 | f State income tax withheld | 991.00 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b Social security wages | 0.00 | (Name of state) | NC | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c Medicare wages and tips | 0.00 | g Local income tax withheld | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| d Social security tips | | (Name of locality) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| e Federal income tax withheld | 1632.64 | h Social security tax withheld | 1566.37 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | i Medicare tax withheld | 366.33 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>8 Form 1099-R. Enter distributions from pensions, annuities, retirement or profit-sharing plans, IRAs, insurance contracts, etc.</p> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">a Gross distribution</td> <td style="width:10%;"></td> <td style="width:50%;">f Federal income tax withheld</td> <td style="width:10%;"></td> </tr> <tr> <td>b Taxable amount</td> <td></td> <td>g State income tax withheld</td> <td></td> </tr> <tr> <td>c Taxable amount not determined</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(Name of state)</td> <td></td> </tr> <tr> <td>d Total distribution</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>h Local income tax withheld</td> <td></td> </tr> <tr> <td>e Capital gain (included in line 8b)</td> <td></td> <td>(Name of locality)</td> <td></td> </tr> <tr> <td></td> <td></td> <td>i Employee contributions</td> <td></td> </tr> <tr> <td></td> <td></td> <td>j Distribution codes</td> <td></td> </tr> </table> | | 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 in line 8b) | | (Name of locality) | | | | i Employee contributions | | | | j Distribution codes | |
| 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 in line 8b) | | (Name of locality) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | i Employee contributions | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | j Distribution codes | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>9 How did you determine the amounts on lines 7 and 8 above? Lines 7 (a), (b), (c), are corrected as I did not receive any "wages" as defined in IRC Section 3401(a) and 3121(a). Lines 7 (e), (f), (h), and (i) were derived from a W-2 information return sent to me.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>10 Explain your efforts to obtain Form W-2, Form 1099-R, or Form W-2c, Corrected Wage and Tax Statement. None</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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 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 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 also must 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 also will 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.

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 your 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 you receive indicates that the information reported on your original return is incorrect, you must amend your return by filing Form 1040X, Amended U.S. Individual Income Tax Return. You are responsible for filing your income tax return with accurate information regardless of whether you receive a Form W-2, Form W-2c, or Form 1099-R and regardless of whether the information on any forms received is correct.

Penalties. The IRS will challenge the claims of individuals who attempt to avoid or evade their federal tax liability by using Form 4852 in a manner other than as prescribed. Potential penalties for the improper use of Form 4852 include: