

2009 TAX RETURN FILING INSTRUCTIONS

NORTH CAROLINA INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2009

Prepared for	CHRISTOPHER J & MARY P CHRISTIE [REDACTED] MENDHAM, NJ 07945
Prepared by	HAL MODEL CPA PA [REDACTED]
Amount of tax	Total tax \$ 0 Less: payments and credits \$ 0 Plus: interest and penalties \$ 0 NO PMT REQUIRED \$ 0
Overpayment	Miscellaneous Donations \$ 0 Credited to your estimated tax \$ 0 Refunded to you \$ 0
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	N.C. DEPT. OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0640
Return must be mailed on or before	OCTOBER 15, 2010
Special Instructions	THE RETURN SHOULD BE SIGNED AND DATED BY BOTH TAXPAYER AND SPOUSE. COPY

Last Name (First 10 Characters) **CHRISTIE**

Your Social Security Number XXXXXXXXXX

D-400 Line-by-Line Information

AGI Federal Adjusted Gross Income	AGI	544047
6. Taxable Income from Federal Return	6.	422880
7. Additions to Federal Taxable Income	7.	53069
8. Add Lines 6 and 7	8.	475949
9. Deductions from Federal Taxable Income	9.	430
10. Line 8 minus Line 9	10.	475519
11. Same as Line 10	11.	475519
12. Part-year residents and nonresidents	12.	0.0000
13. N.C. Taxable Income	13.	0
14. N.C. Income Tax	14.	0
15. Surtax	15.	0
16. Total North Carolina Income Tax	16.	0
17. Tax Credits	17.	0
18. Line 16 minus Line 17	18.	0
19. Consumer Use Tax	19.	0
20. Add Lines 18 and 19	20.	0
North Carolina Income Tax Withheld		
21a. Your Income Tax Withheld	21a.	0
21b. Spouse's Income Tax Withheld	21b.	0
Other Tax Payments		
22a. 2009 Estimated Tax	22a.	0
22b. Paid with Extension	22b.	0
22c. Partnership	22c.	0
22d. S Corporation	22d.	0
23. North Carolina Earned Income Tax Credit	23.	0
24. Add Lines 21a through 23	24.	0
25a. Tax Due - If Line 20 is more than Line 24, subtract and enter the result	25a.	0
25b. Penalties and interest	25b.	0
EU Exception to underpayment of estimated tax	EU	
25c. Interest on the underpayment of estimated income tax	25c.	0
26. Pay this Amount	26.	0
27. Overpayment - If Line 20 is less than Line 24, subtract and enter the result	27.	0
Amount of Refund to Apply to:		
28. Amount of Line 27 to be applied to 2010 Estimated Income Tax	28.	0
29. N.C. Nongame and Endangered Wildlife Fund	29.	0
30. Add Lines 28 and 29	30.	0
31. Amount to be Refunded	31.	0

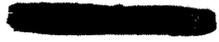
Additions to Federal Taxable Income		
32. Itemized deductions or standard deduction from your federal return	32.	106569
33. N.C. standard deduction		
Single \$3,000; Head of household \$4,400; Qualifying widow(er) \$6,000; Married filing jointly \$6,000; Married filing separately: If your spouse does NOT claim itemized deductions \$3,000; If your spouse claims itemized deductions \$0		
NOTE: If 65 or older or blind or if someone can claim you as a dependent, see worksheet.		
34. Line 32 minus 33 - Amount cannot be less than zero	34.	6000
35. State, local, and foreign taxes STMT 3	35.	100569
36. If standard deduction, enter amount from Line 34. If itemizing, enter Line 34 or 35, whichever is less.	36.	46470
37. Personal exemption adjustment STMT 4	37.	6599
38. Interest income from other states	38.	0
39. Adjustment for domestic production activities (See instructions)	39.	0
40. Adjustment for bonus depreciation	40.	0
41. Other federal taxable income additions	41.	0
42. Total additions	42.	53069

Deductions from Federal Taxable Income		
43. State or local income tax refund	43.	0
44. Interest income from obligations of US or US' possessions	44.	430
45. Social Security and Railroad Retirement Benefits	45.	0
46. Bailey settlement retirement benefits	46.	0
47. Other retirement benefits	47.	0
48. Severance wages	48.	0
49. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (See instructions)	49.	0
50. Adjustment for bonus depreciation added back in 2008	50.	0
51. Contributions to North Carolina's National College Savings Program (NC 529 Plan) (See instructions)	51.	0
52. Other federal taxable income deductions	52.	0
53. Total deductions	53.	430

Part-Year Residents and Nonresidents		
54. All income while a part-year NC resident and NC source income while a nonresident	54.	3
55. Total income from all sources STMT 1*	55.	543617
56. Divide Line 54 by Line 55	56.	0.0000
* SEE STATEMENT 2		

N.C. Residency Dates for Part-Year Residents

	Beginning	Ending
Taxpayer:		
Spouse:		



FOR AGI LESS THAN THAT INDICATED FOR YOUR FILING STATUS):

- 1. MULTIPLY THE NUMBER OF EXEMPTIONS CLAIMED ON LINE 6D OF 1040 OR 1040A BY \$1150 AND ENTER THE RESULT.
ENTER THIS AMOUNT ON FORM D-400, LINE 37..... 0

FOR AGI AT LEAST THAT INDICATED FOR YOUR FILING STATUS):

- 2. MULTIPLY THE NUMBER OF EXEMPTIONS CLAIMED ON LINE 6D OF 1040 OR 1040A BY \$1650 AND ENTER THE RESULT..... 9900

IMPORTANT: IF YOU WERE NOT REQUIRED TO COMPLETE THE DEDUCTION FOR EXEMPTIONS WORKSHEET IN THE INSTRUCTIONS FOR FEDERAL FORM 1040 OR 1040A, STOP HERE AND ENTER THIS AMOUNT ON FORM D-400, LINE 37.

IF YOU WERE REQUIRED TO COMPLETE THE DEDUCTION FOR EXEMPTIONS WORKSHEET AND YOU ANSWERED "NO" ON LINE 6 OF THE FEDERAL WORKSHEET, COMPLETE LINES 3 THROUGH 6 BELOW. IF YOU ANSWERED "YES" ON LINE 6 OF THE FEDERAL WORKSHEET, SKIP LINES 3 THROUGH 6 AND COMPLETE LINE 7 BELOW.

- 3. ENTER THE AMOUNT FROM LINE 10 OF THE DEDUCTION FOR EXEMPTIONS WORKSHEET IN THE INSTRUCTIONS FOR FEDERAL FORM 1040 OR 1040A..... 0
- 4. ENTER THE AMOUNT FROM LINE 2 OF THE DEDUCTION FOR EXEMPTIONS WORKSHEET IN THE INSTRUCTIONS FOR FEDERAL FORM 1040 OR 1040A..... 0
- 5. DIVIDE LINE 3 ABOVE BY LINE 4 ABOVE AND ENTER THE RESULT AS A DECIMAL AMOUNT..... .0000
- 6. MULTIPLY LINE 2 ABOVE BY THE DECIMAL AMOUNT ON LINE 5 AND ENTER THE RESULT HERE AND ON FORM D-400, LINE 37..... 0
- 7. MULTIPLY THE AMOUNT ON LINE 2 ABOVE BY .6666 AND ENTER THE RESULT HERE AND ON FORM D-400, LINE 37..... 6599

Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

Instructions

Purpose - Use Form D-410 to ask for 6 more months to file the North Carolina Individual Income Tax Return, Form D-400.

Even if you do not expect to owe additional tax, you must still apply for an extension and file the return by the extended due date for the return to be considered timely filed. You do not have to explain why you are asking for the extension. **You do not have to attach this form to your return.**

To receive the extra time you **MUST**:

1. Properly estimate your tax liability using the information available to you, and enter that amount on Line 1 of Form D-410.
2. File Form D-410 by the regular due date of your tax return. You are not required to send a payment of the tax you estimate as due. However, because an extension of time to file the return does not extend the time for paying the tax, it will benefit you to pay as much as you can.

If you already had 4 extra months to file because you were "out of the country" (explained later) when your return was due, then use this form to ask for an additional 2 months to file.

Filing Your Tax Return - You may file the income tax return at any time before the extended due date. But remember, Form D-410 does not extend the time to pay the tax. If you do not pay the amount due by the original due date, you will owe interest. You may also be charged penalties.

Interest - You will owe interest on tax not paid by the original due date of the return. Even if you had a good reason not to pay on time, you will still owe interest.

Late Payment Penalty - The late payment penalty is 10 percent (minimum \$5) of the tax not paid by the due date of the return. The penalty will apply on any 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 income tax return on or before the expiration of the extension period to avoid the late payment penalty.

Late Filing Penalty - A penalty is usually charged if your return is filed after the due date (including extensions). It is 5 percent of the tax not paid by the due date for each month, or part of a month, that your return is late (minimum \$5, maximum 25 percent).

If you do not file the application for extension by the original due date of the return, you are subject to both the 5 percent per month late filing penalty and the 10 percent late payment penalty on the remaining tax due.

How To Claim Credit For Payments Made With This Form - When you file your return, include the amount paid with this extension on Line 22b of Form D-400. If you and your spouse each file a separate Form D-410, but file a joint return, enter the total paid with the two Forms D-410 on Line 22b of your return.

If you and your spouse jointly filed Form D-410, but file separate returns, you may enter the total amount paid with Form D-410 on either of your separate returns. Or, you and your spouse may divide the payment in any agreed amounts. Be sure each separate return has the social security numbers of both spouses.

Specific Instructions

Line 1 - Enter on this line the amount you expect to enter on Line 16 of Form D-400. If you do not expect to owe tax, enter zero.

Line 2 - Enter on this line any North Carolina income tax withheld, estimated tax payments (including any overpayment applied from the previous year), and any other payments and credits you expect to show on your return.

Out of the Country - If you were a U.S. citizen or resident and were out of the country on the due date of your return, you are granted an automatic 4-month extension to file your return. You do not have to file this form on April 15. Instead, fill in the "Out of the Country" circle on page 1 of Form D-400 to indicate you were out of the country on April 15. If you need an additional two months to file your return, select "yes" for the "Out of country on due date" indicator located on this form and file the form on or before August 15. For this purpose, "Out of the Country" means either (1) you live outside the United States and Puerto Rico, AND your main place of work is outside the United States and Puerto Rico, or (2) you are in military or naval service outside the United States and Puerto Rico.

Important: Do not use this form to request extensions of time for filing partnership, estate, trust, corporate income, or franchise tax returns.

969161 10-16-09

Cut Here

D-410 (39)

9-29-09

Application for Extension for Filing Individual Income Tax Return

North Carolina Department of Revenue

Calendar year **2009** or tax year starting

CHRISTOPHER J CHRISTIE

N Out of country and ending on due date?

MARY P CHRISTIE

1. Tax Liability for Year	0.00
2. Payments for Year	0.00
3. Balance Due \$	0.00

MENDHAM NJ 07945

Mail to: NCDOR, PO Box 25000, Raleigh, NC 27640-0635

