

CD-401S (SD)

S Corporation Tax Return 2012
North Carolina Department of Revenue

DOR Use Only

For calendar year 2012, or other tax year beginning 12 45 12 and ending 12 45 78

ABCDEFGHIJKLMN...
ABCDEFGHIJKLMN...
ABCDEFGHIJKLMN...
AB 12345

Federal Employer ID Number
123456789
N.C. Secretary of State ID Number
1234567
NAICS Code
123456

Fed Schedule M-3 is attached
Initial Filer
NC-478
Limited Liability Company
Qualified Subchapter S Subsidiary
Final Return
CD-479
Amended Return
Has Escheatable Property
123456789

ABCD ABCD 12345 123456789 1234567 123456 EP A
M3 A QSSS A IF A FR A 478 A 479 A LLC A AR A
ABCDEFGHIJKLMN...
ABCDEFGHIJKLMN...
ABCDEFGHIJKLMN...
AB 12345



BD 1234567890 06 123456789 16 -1234567890 24D 123456789
GR 1234567890123 07 123456789 17 -1234567890 24E 123456789
TA 1234567890123 08 123456789 19 -1234567890 26 123456789
09 123456789 20 1234567890 27 123456789
01 1234567890 10 -1234567890 21 1234567890 31A 123456789
HCE A 11 -1234567890 22 12 31B 123456789
02 1234567890 13 -1234567890 24A 123456789 34 123456789
03 1234567890 14 -1234567890 24B 123456789 35 123456789
05 123456789 15 1234567 24C 123456789
PFSP F PP A12345678 TN 1234567890

Table with 2 columns: Sch. A Computation of Franchise Tax, Sch. B Computation of Corporate Income Tax. Rows include Capital Stock, Investment in N.C. Tangible Property, Franchise Tax Due, etc.

Sign Return Below Refund Due 123456789 Payment Due 123456789

Signature and Title of Officer Corporate Telephone Number Date
Signature of Paid Preparer Preparer's Telephone Number Preparer's FEIN, SSN, or PTIN
I certify that, to the best of my knowledge, this return is accurate and complete.

Mail to: NCDOR, P.O. Box 25000, Raleigh, N.C. 27640-0530. Returns are due by the 15th day of the 4th month after the end of the income year.

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Legal Name (First 10 Characters)

ABCDEFGHIJ

Federal Employer ID Number

123456789

CD-401S Line-by-Line Information

Enter the amount of bonus depreciation from Schedule K, Line 6 for nonresident shareholders filing composite

1234567890

Sch. B Computation of Corporate Income Tax

Table with 2 columns: Description and Amount. Rows include 19. Amount of Line 18 Attributable to Nonresidents Filing Composite (-1234567890), 20. Separately Stated Items of Income Attributable to Nonresidents Filing Composite (1234567890), 21. N.C. Income Tax (1234569890), 22. Annual Report Fee (\$25.00) (12), 23. Add Lines 21 and 22 (1234567890), 24. Payments and Credits (123456789), 25. Add Lines 24a through 24e (123456789), 26. Income Tax Due (123456789), 27. Income Tax Overpaid (123456789).

Tax Due or Refund

Table with 2 columns: Description and Amount. Rows include 28. Franchise Tax Due or Overpayment (-123456789), 29. Income Tax Due or Overpayment (-123456789), 30. Balance of Tax Due or Overpayment (-123456789), 31. a. Interest (123456789), b. Penalties (123456789), 32. Total Due (123456789), 33. Overpayment (123456789), 34. 2013 Estimated Income Tax (123456789), 35. Amount to be Refunded (123456789).

Sch. C Capital Stock, Surplus, and Undivided Profits

Table with 2 columns: Description and Amount. Rows include 1. Total capital stock outstanding less cost of treasury stock (1234567890), 2. Paid-in or capital surplus (1234567890), 3. Retained earnings (1234567890), 4. Other surplus (1234567890), 5. Deferred or unearned income (1234567890), 6. Allowance for bad debts (1234567890), 7. LIFO reserves (1234567890), 8. Other reserves that do not represent definite and accrued legal liabilities (Attach schedule) (1234567890), 9. Add Lines 1 through 8 (1234567890), 10. Affiliated indebtedness (Attach schedule) ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL (1234567890), 11. Line 9 plus (or minus) Line 10 (1234567890), 12. Apportionment factor (123.5678%), 13. Capital Stock, Surplus, and Undivided Profits (1234567890).

Sch. D Investment in N.C. Tangible Property

Table with 2 columns: Description and Amount. Rows include Inventory valuation method ABCD, 1. Total inventories located in N.C. (1234567890), 2. Total furniture, fixtures, and M & E located in N.C. (1234567890), 3. Total land and buildings located in N.C. (1234567890).

Table with 2 columns: Description and Amount. Rows include 4. Total leasehold improvements and other N.C. tangible property (1234567890), 5. Add Lines 1 through 4 (1234567890), 6. Acc. depreciation, depletion, and amortization with respect to N.C. tangible property (1234567890), 7. Debts existing for N.C. real estate (1234567890), 8. Investment in N.C. Tangible Property (1234567890).

Sch. E Appraised Value of N.C. Tangible Property

Table with 2 columns: Description and Amount. Rows include 1. County tax value of N.C. tangible property (1234567890), 2. Appraised value of N.C. tangible property (1234567890).

Sch. G Ordinary Income (Loss) from Trade or Business Activities

Table with 2 columns: Description and Amount. Rows include 1. a. Merchant card and third party payments (1234567890), b. Gross receipts or sales (1234567890123), c. Returns and allowances (1234567890), d. Balance - Line 1a plus 1b minus Line 1c (1234567890), 2. Cost of goods sold (Attach schedule) (1234567890), 3. Gross Profit (Line 1d minus Line 2) (1234567890), 4. Net gain (loss) (Attach schedule) (1234567890), 5. Other income (loss) (Attach schedule) (1234567890), 6. Total Income (Loss) (1234567890), 7. Compensation of officers (Attach schedule) (1234567890), 8. Salaries and wages (less employment credits) (1234567890), 9. Repairs and maintenance (1234567890), 10. Bad debts (1234567890), 11. Rents (1234567890), 12. Taxes and licenses (1234567890), 13. Interest (1234567890), 14. a. Depreciation ABCDEFGHIJKLMNOPQRSTUVWXYZ (1234567890), b. Depreciation included in cost of goods sold ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL (1234567890), c. Balance - Line 14a minus 14b (1234567890), 15. Depletion (1234567890), 16. Advertising (1234567890), 17. Pension, profit-sharing, and similar plans (1234567890), 18. Employee benefit programs (1234567890), 19. Other deductions (Attach schedule) (1234567890), 20. Total Deductions (1234567890), 21. Ordinary Business Income (Loss) (1234567890).

Sch. H Computation of Income (Loss)

Table with 2 columns: Description and Amount. Rows include 1. Ordinary business income (loss) (1234567890), 2. Net rental real estate income (loss) (1234567890), 3. Other net rental income (loss) (1234567890), 4. Interest income (1234567890), 5. Ordinary dividends (1234567890), 6. Royalties (1234567890), 7. Net short-term capital gain (loss) (1234567890), 8. Net long-term capital gain (loss) (1234567890), 9. Net section 1231 gain (loss) (1234567890), 10. Other income (loss) (Attach Schedule) (1234567890), 11. Total Income (Loss) (1234567890).

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Legal Name (First 10 Characters) ABCDEFGHIJ Federal Employer ID Number 123456789

Sch. I Adjustments to Income (Loss)

Other Information - All Taxpayers Must Complete Schedule

Table with 2 main columns: Adjustments to Income (Loss) and Other Information. Rows include Additions to Income (Loss) and Deductions from Income (Loss) with corresponding values and other information like state of incorporation and date.

Income Tax Rate Schedule for Nonresident Shareholders Filing Composite

Table showing income tax rates: 6.00% of the first \$12,750; 7.00% of the amount over \$12,750 but no more than \$60,000; 7.75% of the amount over \$60,000.

Sch. K Shareholders' Pro Rata Share Items

Table with 4 main columns: Shareholder 1, Shareholder 2, Shareholder 3, Shareholder 4, and Shareholders' Total. Rows include identifying numbers, names, addresses, ownership percentages, and various income and tax items.

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Legal Name (First 10 Characters) ABCDEFGHIJ Federal Employer ID Number 123456789

Sch. L Balance Sheet per Books

Table with columns: Assets, Beginning of Tax Year (a, b), End of Tax Year (c, d). Rows include Cash, Trade notes and accounts receivable, Inventories, U.S. government obligations, State and other obligations, Tax-exempt securities, Other current assets, Loans to shareholders, Mortgage and real estate loans, Other investments, Buildings and other depreciable assets, Depletable assets, Land, Intangible assets, Other assets, Total Assets, Liabilities and Shareholders' Equity, Accounts payable, Mortgages, notes, and bonds payable, Other current liabilities, Loans from shareholders, Other liabilities, Capital stocks, Additional paid-in capital, Retained earnings, Adjustments to shareholders' equity, Less cost of treasury stock, Total Liabilities and Shareholders' Equity.

Sch. M-1 Federal Schedule

Table with 8 columns for Federal Schedule items. Items include Net income (loss) per books, Income included on Federal Sch. K, Expenses recorded on books this year not included on Federal Sch. K, Add Lines 1 through 3, Income recorded on books this year not included on Federal Sch. K, Deductions included on Federal Sch. K, Total, and Income or Loss (Fed. Sch. K, Line 18).

Explanation of Changes for Amended Return: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN

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Legal Name (First 10 Characters) **ABCDEFGHIJ** Federal Employer ID Number **123456789**

Sch. M-2 Analysis of N.C. AAA

	N.C. Accumulated Adjustments	N.C. Other Adjustments	Undistributed Taxable Income Previously Taxed
1. Balance at beginning of year	1234567890	1234567890	1234567890
2. Ordinary income from Sch. G, Line 21	1234567890		
3. Other additions	1234567890	1234567890	
4. Loss from Sch. G, Line 21	(1234567890)		
5. Other reductions	(1234567890)	(1234567890)	1234567890
6. Compute Lines 1 through 5	1234567890	1234567890	1234567890
7. Distributions other than dividend distributions	1234567890	1234567890	1234567890
8. Balance at end of tax year	1234567890	1234567890	1234567890

Sch. N Nonapportionable Income

Nonapportionable Income	Gross Amounts	Related Expenses	Net Amounts	Net Amounts Allocated Directly to N.C.
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1234567890	1234567890	1234567890	1234567890	1234567890
1. Nonapportionable Income			1234567890	
2. Nonapportionable Income Allocated to N.C.				1234567890

Explanation of why income listed is nonapportionable income rather than apportionable income: **ABCDEFGHIJKLMN OPQRSTUVWXYZ ABCDEF
 ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ
 ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ
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 ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ ABCDEFGHIJKLMNOPQRSTUVWXYZ**

Sch. O Computation of Apportionment Factor

Part 1. Domestic Corporations and Other Corporations Not Apportioning Franchise or Income Outside N.C. 100.0000%

Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States

	1. Within North Carolina		2. Total Everywhere		Factor
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	1234567890	1234567890	1234567890	1234567890	
2. Buildings	1234567890	1234567890	1234567890	1234567890	
3. Inventories	1234567890	1234567890	1234567890	1234567890	
4. Other property	1234567890	1234567890	1234567890	1234567890	
5. Total	1234567890	1234567890	1234567890	1234567890	
6. Average value of property	1234567890		1234567890		
7. Rented property	1234567890		1234567890		
8. Property Factor	1234567890		1234567890		123.5678%
9. Gross payroll	1234567890		1234567890		
10. Compensation of general executive officers	1234567890		1234567890		
11. Payroll Factor	1234567890		1234567890		123.5678%
12. Sales Factor	1234567890		1234567890		123.5678%
13. Sales Factor					123.5678%
14. Total of Factors					123.5678%
15. N.C. Apportionment Factor					123.5678%

Part 3. Corporations Apportioning Franchise or Income to N.C. and to Other States Using Single Sales Factor 123.5678%

Part 4. Special Apportionment 123.5678%

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