

CD-405 (SD)

C Corporation Tax Return 2023

8-21-23

North Carolina Department of Revenue

DOR Use Only

For calendar year 2023, or other tax year beginning 12 45 23 and ending 12 45 78

ABCDEFGHIJKLMN... ABCDEFGHIJKLMN... ABCDEFGHIJKLMN... NC 12345

Federal Employer ID Number 999123456 N.C. Secretary of State ID Number 1234567 NAICS Code 123456

- Initial Return, Short Year Return, Captive REIT, Non U.S./Foreign, NC-Rehab, NC-478 is attached, Final Return, Amended Return, Tax Exempt, Combined Return, Has Escheatable Property

Federal Extension Were you granted an automatic extension to file your 2023 federal income tax return (Form 1120)? Yes No

ABCD ABCD 12345 999123456 1234567 123456

PP A12345678 PFSP F IR A FR A SR A AR A

TN 1234567890 RE A TE A NF A CR A NCR A 478 A EP A FDEXT A

ABCDEFGHIJKLMN... ABCDEFGHIJKLMN... ABCDEFGHIJKLMN... Q

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GR 1234567890123 07 -1234567890 19 1234567890 31 123456

TA 1234567890123 08 -1234567890 21 1234567890 EU A

01 1234567890 10 1234567890 23 123456789 32A 123456

HCE A 12 -1234567890 24A 123456789 32B 123456

02 123456789 13 -1234567890 24B 123456789 35 123456789

03 123456789 14 1235678 24C 123456789 36 123456789

04 123456789 15 -1234567890 24D 123456789 37 123456789

05 123456789 16 -1234567890 24E 123456789 38 123456789

06 123456789 17 -1234567890 26 123456789

18 1234567890 27 123456789

Sch. A Computation of Franchise Tax table with 6 rows of tax data including Net Worth, Tax Credits, Franchise Tax Due, and Payment with Franchise Tax Extension.

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. Refund Due 123456789 Payment Due 123456789

Signature and Title of Officer: Date Corporate Phone Number 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. FEIN SSN PTIN Signature of Paid Preparer: Date Preparer's Phone Number Preparer's FEIN, SSN, or PTIN

Mail to: NCDOR, P.O. Box 25000, Raleigh, N.C. 27640-0500. 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

999123456

CD-405 Line-by-Line Information

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

12345678

Sch. B Computation of Corporate Income Tax

Table with 2 columns: Description and Amount. Rows include Federal Taxable Income Before NOL, Adjustments to Federal Taxable Income, Net Income Before Contributions, Contributions to Donees Outside N.C., N.C. Taxable Income, Nonapportionable Income, Apportionable Income, Apportionment Factor, Income Apportioned to N.C., Nonapportionable Income Allocated to N.C., Income Subject to N.C. Tax, % Depletion over Cost - N.C. Property, State Net Loss, Income Before Contributions to N.C. Donees, Contributions to N.C. Donees, Net Taxable Income, N.C. Net Income Tax, Payments and Credits (Income Tax Extension, 2023 Estimated Tax, Partnership, Nonresident Withholding, Tax Credits), Add Lines 24a through 24e, Income Tax Due, Income Tax Overpaid.

Tax Due or Refund

Table with 2 columns: Description and Amount. Rows include Franchise Tax Due or Overpayment, Income Tax Due or Overpayment, Balance of Tax Due or Overpayment, Underpayment of Estimated Income Tax, EU Exception to Underpayment of Estimated Tax, Interest, Penalties, Add Lines 32a and 32b, Total Due, Overpayment, 2024 Estimated Income Tax, N.C. Nongame and Endangered Wildlife Fund, N.C. Education Endowment Fund, Amount to be Refunded.

Sch. C Net Worth

Table with 2 columns: Description and Amount. Rows include Total assets, Total liabilities, Line 1 minus Line 2.

Sch. C Net Worth

Table with 3 columns: Description, Amount, and Percentage. Rows include Accumulated depreciation, depletion, and amortization permitted for income tax purposes, Line 3 minus Line 4, Affiliated indebtedness, Line 5 plus (or minus) Line 6, Apportionment factor, Net Worth.

Sch. G Federal Taxable Income Before NOL Deduction

Table with 3 columns: Description, Amount, and Percentage. Rows include Gross receipts or sales, Returns and allowances, Balance - Line 1a minus Line 1b, Cost of goods sold, Gross Profit, Dividends, Interest on obligations of U.S. and its instrumentalities, Other interest, Gross rents, Gross royalties, Capital gain net income, Net gain (loss), Other income, Total Income, Compensation of officers, Salaries and wages, Repairs and maintenance, Bad debts, Rents, Taxes and licenses, Interest, Charitable contributions, Depreciation, Depreciation included in cost of goods sold, Balance - Line 20a minus 20b, Depletion, Advertising, Pension, profit-sharing, and similar plans, Employee benefit programs, Reserved for future use, Other deductions, Total Deductions, Taxable Income Per Federal Return Before NOL and Special Deductions, Special Deductions, Federal Taxable Income Before NOL.

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Legal Name (First 10 Characters) ABCDEFGHIJ Federal Employer ID Number 999123456

Sch. H Adjustments to Federal Taxable Income

Table with 5 main rows and 10 sub-rows. Includes categories like Additions, Deductions, and Adjustments to Federal Taxable Income with corresponding values.

Sch. I Contributions

Table with 5 main rows and 5 sub-rows. Includes categories like Contributions to Donees Outside N.C. and Contributions to N.C. Donees.

Sch. F Other Information - All Taxpayers Must Complete this Schedule

Table with 9 main rows. Includes information like State of incorporation, Date of N.C. Certificate of Authority, and Officers' names and addresses.

Explanation of Changes for Amended Return: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ

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Legal Name (First 10 Characters)

ABCDEFGHIJ

Federal Employer ID Number

999123456

Sch. L Balance Sheet per Books

	Beginning of Tax Year		End of Tax Year	
	(a)	(b)	(c)	(d)
Assets				
1. Cash		123456789012		123456789012
2. a. Trade notes and accounts receivable	123456789012		123456789012	
b. Less allowance for bad debts	(123456789012)	123456789012	(123456789012)	123456789012
3. Inventories		123456789012		123456789012
4. a. U.S. government obligations		123456789012		123456789012
b. State and other obligations		123456789012		123456789012
5. Tax-exempt securities		123456789012		123456789012
6. Other current assets (Attach end of year schedule)		123456789012		123456789012
7. Loans to shareholders		123456789012		123456789012
8. Mortgage and real estate loans		123456789012		123456789012
9. Other investments (Attach end of year schedule)		123456789012		123456789012
10. a. Buildings and other depreciable assets	123456789012		123456789012	
b. Less accumulated depreciation	(123456789012)	123456789012	(123456789012)	123456789012
11. a. Depletable assets	123456789012		123456789012	
b. Less accumulated depletion	(123456789012)	123456789012	(123456789012)	123456789012
12. Land (net of any amortization)		123456789012		123456789012
13. a. Intangible assets (amortizable only)	123456789012		123456789012	
b. Less accumulated amortization	(123456789012)	123456789012	(123456789012)	123456789012
14. Other assets (Attach end of year schedule)		123456789012		123456789012
15. Total Assets		1234567890123		1234567890123
Liabilities and Shareholders' Equity				
16. Accounts payable		123456789012		123456789012
17. Mortgages, notes, and bonds payable in less than 1 year		123456789012		123456789012
18. Other current liabilities (Attach end of year schedule)		123456789012		123456789012
19. Loans from shareholders		123456789012		123456789012
20. Mortgages, notes, and bonds payable in 1 year or more		123456789012		123456789012
21. Other liabilities (Attach end of year schedule)		123456789012		123456789012
22. Capital stock: a. Preferred Stock	123456789012		123456789012	
b. Common Stock	123456789012	123456789012	123456789012	123456789012
23. Additional paid-in capital		123456789012		123456789012
24. Retained earnings – Appropriated (Attach end of year sch.)		123456789012		123456789012
25. Retained earnings – Unappropriated		123456789012		123456789012
26. Adjustments to shareholders' equity (Attach end of year sch.)		123456789012		123456789012
27. Less cost of treasury stock		(123456789012)		(123456789012)
28. Total Liabilities and Shareholders' Equity		123456789012		123456789012

Sch. M-1 Reconciliation of Income (Loss) per Books with Income per Return

1. Net income (loss) per books	1234567890	7. Income recorded on books this year not included on this return:	
2. Federal income tax	1234567890	Tax-exempt interest	\$ 12345678
3. Excess of capital losses over capital gains	1234567890	ABCDEF GHIJKLMNOPQRSTU	ABCDEF GHIJKLMNOPQRSTU
4. Income subject to tax not recorded on books this year:		ABCDEF GHIJKLMNOPQRSTU	1234567890
ABCDEF GHIJKLMNOPQRSTU	1234567890		
5. Expenses recorded on books this year not deducted on this return:		8. Deductions on this return not charged against book income this year:	
a. Depreciation	\$ 12345678	a. Depreciation	\$ 12345678
b. Charitable Contributions	\$ 12345678	b. Charitable Contributions	\$ 12345678
c. Travel and entertainment	\$ 12345678	ABCDEF GHIJKLMNOPQRSTU	ABCDEF GHIJKLMNOPQRSTU
ABCDEF GHIJKLMNOPQRSTU		ABCDEF GHIJKLMNOPQRSTU	1234567890
ABCDEF GHIJKLMNOPQRSTU	1234567890	9. Add Lines 7 and 8	1234567890
6. Add Lines 1 through 5	1234567890	10. Income	1234567890

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