

CD-405 (SD)

C Corporation Tax Return 2019

North Carolina Department of Revenue

9-3-19

DOR Use Only

For calendar year 2019, or other tax year beginning 12 45 19 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 (Approved Taxpayers Only) Has Escheatable Property

ABCD ABCD 12345 999123456 1234567 123456

Federal Extension Were you granted an automatic extension to file your 2019 federal income tax return (Form 1120)? Yes [X] No

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 Y

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

ABCDEFGHIJKLMN... ABCDEFGHIJKLMN... NC 12345

GR 1234567890123 09 123456789 21 1234567890 30 123456789

TA 1234567890123 10 -1234567890 22 1234567890 34 123456

01 1234567890 11 -1234567890 24 1234567890 EU A

HCE A 13 1234567890 26 123456789 35A 123456

02 1234567890 15 -1234567890 27A 123456789 35B 123456

03 1234567890 16 -1234567890 27B 123456789 38 123456789

05 123456789 17 1234567 27C 123456789 39 123456789

06 123456789 18 -1234567890 27D 123456789 40 123456789

07 123456789 19 -1234567890 27E 123456789 41 123456789

08 123456789 20 -1234567890 29 123456789



Table with 2 main sections: Sch. A Computation of Franchise Tax and Sch. B Computation of Corporate Income Tax. Includes rows for Net Worth, Investment in N.C. Tangible Property, Appraised Value, Taxable Amount, Total Franchise Tax Due, Payment with Franchise Tax Extension, Tax Credits, Franchise Tax Due, Franchise Tax Overpaid, Federal Taxable Income, 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.

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.

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

CD-405 2019 Page 2 (SD)

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 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 (Attach schedule), 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, 2019 Estimated Tax, Partnership, Nonresident Withholding, Tax Credits), Add Lines 27a through 27e, 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, Exception to Underpayment of Estimated Tax, Interest, Penalties, Add Lines 35a and 35b, Total Due, Overpayment, 2020 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, Accumulated depreciation, depletion, and amortization permitted for income tax purposes (Attach schedule), Line 3 minus Line 4, Affiliated indebtedness (Attach schedule), Line 5 plus (or minus) Line 6, Apportionment factor, Net Worth.

Sch. D Investment in N.C. Tangible Property

Table with 2 columns: Description and Amount. Rows include Inventory valuation method, Total inventories located in N.C., Total furniture, fixtures, and M & E located in N.C., Total land and buildings located in N.C., Total leasehold improvements and other N.C. tangible property, Add Lines 1 through 4, Accumulated depreciation, depletion, and amortization with respect to N.C. tangible property, Debts existing for the purchase or improvement of N.C. real estate, Investment in N.C. Tangible Property.

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

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

Sch. G Federal Taxable Income Before NOL Deduction

Table with 2 columns: Description and Amount. Rows include Gross receipts or sales, Returns and allowances, Balance - Line 1a minus Line 1b, Cost of goods sold (Attach schedule), Gross Profit (Line 1c minus Line 2), Dividends (Attach schedule), Interest on obligations of U.S. and its instrumentalities, Other interest, Gross rents, Gross royalties (Attach schedule), Capital gain net income (Attach schedule), Net gain (loss) (Attach schedule), Other income (Attach schedule), Total Income, Compensation of officers (Attach sch., including addresses), Salaries and wages (less employment credits), 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 (Attach schedule), Total Deductions, Taxable Income Per Federal Return Before NOL and Special Deductions, Special Deductions, Federal Taxable Income.

CD-405 2019 Page 3 (SD)

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 questions about state of incorporation, date of incorporation, and officers' names and addresses.

Explanation of Changes for Amended Return: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZ

This page must be filed with this form.

**CD-405 2019 Page 4 (SD)**

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)
<b>Assets</b>				
1. Cash		123456789012		123456789012
2. a. Trade notes and accounts receivable	123456789012	123456789012	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	123456789012	123456789012
b. Less accumulated depreciation	(123456789012)	123456789012	(123456789012)	123456789012
11. a. Depletable assets	123456789012	123456789012	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	123456789012	123456789012
b. Less accumulated amortization	(123456789012)	123456789012	(123456789012)	123456789012
14. Other assets (Attach end of year schedule)		123456789012		123456789012
15. <b>Total Assets</b>		1234567890123		1234567890123
<b>Liabilities and Shareholders' Equity</b>				
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	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. <b>Total Liabilities and Shareholders' Equity</b>		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

**This page must be filed with this form.**



**CD-405 2019 Page 5 (SD)**

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

**Sch M-2 Retained Earnings Analysis**

1. Balance at beginning of year	<b>1234567890</b>	5. Distributions:	a. Cash	<b>1234567890</b>
2. Net income (loss) per books	<b>1234567890</b>		b. Stock	<b>1234567890</b>
3. Other increases: ABCDEFGHIJKLMNOPQR			c. Property	<b>1234567890</b>
ABCDEFGHIJKLMNPNORSTUVWXY		6. Other decreases: ABCDEFGHIJKLMNOP		<b>1234567890</b>
ABCDEFGHIJKLMNPNORSTUVWXY	<b>1234567890</b>	7. Add Lines 5 and 6		<b>1234567890</b>
4. Add Lines 1, 2, and 3	<b>1234567890</b>	8. Balance at End of Year		<b>1234567890</b>

**Sch. N Nonapportionable Income**

(A) Nonapportionable Income	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts	(E) Net Amounts Allocated Directly to N.C.
ABCDEFGHIJKLMNPNOR	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>
ABCDEFGHIJKLMNPNOR	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>
ABCDEFGHIJKLMNPNOR	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>
ABCDEFGHIJKLMNPNOR	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>
ABCDEFGHIJKLMNPNOR	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>	<b>1234567890</b>
1. Nonapportionable Income			<b>1234567890</b>	
2. Nonapportionable Income Allocated to N.C.				<b>1234567890</b>

Explanation of why income listed is nonapportionable income rather than apportionable income: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL  
 ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKL

**Sch. O Computation of Apportionment Factor**

<b>Part 1. Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C.</b>	<b>123.5678%</b>	
<b>Part 2. Corporations Apportioning Franchise or Income to N.C. and to Other States</b>		
	1. Within North Carolina	2. Total Everywhere
1. Gross Receipts Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
2. Gross Rents Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
3. Gross Royalties Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
4. Dividends Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
5. Interest Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
6. Other Apportionable Income	<b>1234567890</b>	<b>1234567890</b>
7. Share of Receipts from Noncorporate Entities Subject to Apportionment	<b>1234567890</b>	<b>1234567890</b>
8. Total	<b>1234567890</b>	<b>1234567890</b>
9. N.C. Apportionment Factor		<b>123.5678%</b>

<b>Part 3. Special Apportionment</b>	<b>123.5678%</b>
--------------------------------------	------------------

**This page must be filed with this form.**