

NC-1105 Application for Extra Credit Grant Program

DOR
Use
Only

Part 1. Applicant Information

Individual's First Name	M.I.	Individual's Last Name	Individual's Social Security Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Spouse's First Name	M.I.	Spouse's Last Name	Spouse's Social Security Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Mailing Address

<input type="text"/>			
<input type="text"/>			
City	State	Zip Code	Contact Phone Number (Include area code)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Part 2. Certification for Individuals Who Did Not File a 2019 North Carolina Individual Income Tax Return

(If you filed a 2019 North Carolina Individual Tax Return do not complete Part 2. You may be eligible to receive the grant by completing Part 3. See the instructions.)

1. I certify that I am eligible to receive a grant as provided under the Extra Credit Grant Program because I meet all of the following conditions:

- a. I did not file a 2019 North Carolina individual income tax return solely because my gross income for the 2019 taxable year did not exceed the State's filing requirement for my filing status. (See the instructions for more information on what items of income are included in federal gross income.) Yes No

Filing Requirements Chart

<u>Filing Status</u>	<u>A Return is Required if Federal Gross Income Exceeds</u>
Single	\$ 10,000
Married - Filing Jointly	\$ 20,000
Married - Filing Separately	
If spouse <u>does not claim</u> itemized deductions	\$ 10,000
If spouse <u>claims</u> itemized deductions	0
Head of Household	\$ 15,000
Qualifying Widow(er)/Surviving Spouse	\$ 20,000
Nonresident alien (regardless of filing status)	\$ 0

- b. I was a resident of North Carolina for the entire 2019 calendar year. Yes No
- c. I had at least one child that met the conditions of a qualifying child, as that term is defined in Section 24 of the Internal Revenue Code, for the 2019 calendar year. Yes No

2. Enter the qualifying child's name, social security number, age, and relationship to you. (**Important:** If you had more than one child who met the conditions of a qualifying child, as that term is defined in Section 24 of the Internal Revenue Code for the 2019 calendar year, you must complete and attach Form NC-1105-1 to include the identifying information for each qualifying child.)

First Name of Qualifying Child	Last Name of Qualifying Child	
<input type="text"/>	<input type="text"/>	
Social Security Number of Qualifying Child	Age of Qualifying Child as of December 31, 2019	Relationship of Qualifying Child to Applicant (son, daughter, stepchild, eligible foster child, etc.)
<input type="text"/>	<input type="text"/>	<input type="text"/>

3. I declare and certify that I have examined this application and accompanying forms and statements and to the best of my knowledge and belief, it is true, correct, and complete.

Your Signature _____ Date _____

Last Name (First 10 Characters)

Your Social Security Number

Part 3. Certification for Individuals Who Filed a 2019 North Carolina Individual Income Tax Return

(If you did not file a 2019 North Carolina Individual Tax Return do not complete Part 3. You may be eligible to receive the grant by completing Part 2. See the instructions.)

1. I certify that I am eligible to receive a grant as provided under the Extra Credit Grant Program because I meet all of the following conditions:
 - a. I filed a 2019 North Carolina individual income tax return on or before October 15th, 2020, as provided under G.S. 105-263. Yes No
 - b. I reported on my 2019 North Carolina individual income tax return that either I or, if filing a joint return, my spouse was a resident of NC for the entire 2019 calendar year. Yes No
 - c. I had at least one qualifying child for whom I was allowed a federal tax credit for calendar year 2019. Yes No
 - d. I did not report the qualifying child on Line 10a of the 2019 Form D-400. Yes No
 - e. I did not file an amended return correcting Line 10a on the 2019 Form D-400 on or before May 31, 2021. Yes No

2. Enter the qualifying child's name, social security number, and relationship to you. **(Important: If you had more than one qualifying child for whom you were allowed a federal tax credit for calendar year 2019, you must complete and attach Form NC-1105-1 to include the identifying information for each qualifying child.)**

First Name of Qualifying Child

Last Name of Qualifying Child

Social Security Number of Qualifying Child

Relationship of Qualifying Child to Applicant *(son, daughter, stepchild, eligible foster child, etc.)*

3. I declare and certify that I, or the preparer listed below, have examined this application and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Your Signature/Preparer's Signature

Date

4. If the application was completed by a paid preparer or by an individual who has a valid power of attorney ("POA") on file with the Department, enter the preparer's contact information in the space provided below.

Preparer's First Name

Preparer's Last Name

Preparer's FEIN, SSN, or PTIN

Preparer's Business or Organization Name

Preparer's Mailing Address

City

State

Zip Code

Preparer's Contact Phone Number *(Include area code)*

MAIL TO: North Carolina Department of Revenue, P.O. Box 471, Raleigh NC 27602-0471

Instructions for Form NC-1105

General Information

Purpose of Form NC-1105. Use Form NC-1105 to apply for the payment authorized under the [Extra Credit Grant Program](#). The purpose of the Extra Credit Grant Program is to help families with qualifying children in North Carolina by providing economic support to assist with virtual schooling and child-care costs during the COVID-19 pandemic. The Extra Credit Grant payment is a **one-time award** of \$335.00 per eligible applicant.

On February 10, 2021, Governor Cooper signed [Session Law 2021-1](#) extending the Extra Credit Grant Program through May 31, 2021. **The Extra Credit Grant Program extension only applies to eligible individuals who have NOT previously received the \$335 grant.** If you have already received the \$335 grant, you are not eligible to receive another grant.

Who is eligible to receive a grant payment under the extended Extra Credit Grant Program? The following individuals with a qualifying child who was 16 or younger at the end of 2019 who have not already received the grant payment from the NC Department of Revenue may be eligible to receive the grant:

- 1. Qualifying Individuals Who Did Not File a 2019 Individual Income Tax Return.** If you did not file a 2019 North Carolina Individual Income Tax Return, Form D-400, solely because your federal gross income (and your spouse's federal gross income, if applicable) for 2019 did not exceed the State's filing requirement for your filing status for 2019 (as printed on page 1, Part 2 of Form NC-1105), you may be eligible to receive an Extra Credit Grant payment under the extended Program if you meet all of the conditions of the Program and you apply for the grant on or before May 31, 2021.

To apply for the grant, file Form NC-1105 and complete Parts 1 and 2 of the application. *(For assistance, see the specific line instructions for Part 1 and Part 2, respectively.)*

Note: You can apply for the grant under the extended Program even if you previously applied for the grant, but you did not receive the grant because the Department determined that you were ineligible to receive the grant.

Important: Federal gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax. **DO NOT** include any social security benefits in your computation of federal gross income unless the benefits are considered taxable for federal income tax purposes. In general, if your social security benefit is your only source of income, then social security benefits are not considered taxable income. For more information on what items of income must be included in federal gross income for tax year 2019, see [Publication 17, Tax Guide for Tax Year 2019](#), available on the Internal Revenue Service website.

- 2. Qualifying Individuals Who Filed a 2019 Individual Income Tax Return.** If you filed a 2019 North Carolina Individual Income Tax Return, Form D-400, on or before October 15, 2020, you may be eligible to receive an Extra Credit Grant payment under the extended Program if you meet all of the conditions of the Program and you perform one of the

following actions on or before May 31, 2021:

1. File Form NC-1105 and complete Parts 1 and 3 of the application. You can **ONLY** complete Part 3 of Form NC-1105, if you did not previously receive an automatic grant award because you did not report a qualifying child on Line 10a of your timely filed 2019 Form D-400. (For assistance, see the specific line instructions for Part 1 and Part 3, respectively.)

Note: If you are eligible to apply for the grant using Part 3 of Form NC-1105, a paid preparer or an individual who has a valid [power of attorney](#) ("POA") filed with the Department on your behalf, may file the application on your behalf. (For more information, see the specific line instructions for Part 3.)

2. File an amended 2019 [Form D-400](#) and correct one or more of the conditions that caused you to be ineligible for the automatic grant. *(For information on eligibility conditions, see "Eligibility Conditions Required to Receive an Automatic Grant Award," printed below. For information on how to file an amended Form D-400, see the [instructions for filing Form D-400 for tax year 2019](#) available from the Department's website.)*

Eligibility Conditions Required to Receive an Automatic Grant Award. In order to be eligible to receive an automatic grant payment, you must meet both of the following conditions:

- (a) Report on Form D-400 for calendar year 2019 that either you or, if filing a joint return, your spouse, was a resident of North Carolina for the entire 2019 calendar year.
- (b) Report at least one qualifying child on Line 10a of Form D-400 for calendar year 2019.

When and Where to File Form NC-1105. Form NC-1105 must be postmarked no later than May 31, 2021. **Late applications will not be accepted.**

If you meet all of the eligibility conditions, the Department will mail your grant to the address provided on your application. Mail your completed application to the following address:

N.C. Department of Revenue
Extra Credit Grant Program
P.O. Box 471
Raleigh NC 27602-0471

Assistance. If you have any questions about this application, you may call the North Carolina Department of Revenue Customer Interaction Center at 1-877-252-3052 (8:00 am until 5:00 pm EST, Monday through Friday). Additional information, including the option to file your application online, is available on the Department's website, www.ncdor.gov. **Important:** If you apply for the Extra Credit Grant Program online, **DO NOT** submit Form NC-1105 and any accompanying forms and statements to the Department by paper.

Specific Line Instructions

Part.1 Applicant Information. *(All applicants must complete this section.)* Enter your name, social security number, phone number, and address in the spaces provided. Enter your spouse's name and social security number in the designated space, if applicable. **Important:** Be sure to enter your **entire nine digit** social security number(s) in the appropriate space. Disclosing your social security number on your application is a requirement to receive a grant under the Extra Credit Grant Program. Moreover, a missing social security number can cause your grant to be denied.

Part 2. Individuals Who Did Not File a 2019 North Carolina Individual Income Tax Return. To be eligible for the grant payment, you must answer "Yes" to each of the following conditions.

If you do not answer "Yes" to each condition, you are not eligible for the grant. **Do not submit the application to the Department.**

Line 1a. 2019 North Carolina Filing Requirement. To determine if you meet this condition, you must perform the following three steps:

Step 1 - Choose your 2019 filing status. In general, if you filed a 2019 federal income tax return, you must choose the same filing status you selected on your federal income tax return. If you did not file a 2019 federal income tax return, you must choose the filing status you would have been entitled to if you had filed a 2019 federal income tax return. *(If you need help determining which filing status you should choose, see [federal Publication 17, for tax year 2019](#) available from the Internal Revenue Service's website.)*

You must select one of the following:

Married Filing Jointly. If you are married and both you and your spouse agreed to file a joint 2019 tax return, you may choose "married filing jointly" as your filing status. You may also choose this filing status if your spouse died during 2019 and you did not remarry before the end of 2019.

Married Filing Separately. If you are married, and you and your spouse did not agree to file a joint 2019 tax return, you must choose "married filing separately" as your filing status, unless you qualify to choose "head of household" as your filing status.

Head of Household. If you met all of the following requirements for calendar year 2019, you may choose "head of household" as your filing status:

- You are unmarried or considered unmarried on the last day of 2019.
- You paid more than half of the cost of keeping up a home for 2019.
- A qualifying person lived with you in the home for more than half of 2019 (except for temporary absences, such as school).

Qualifying Widower/Surviving Spouse. If you met all of the following requirements for calendar year 2019, you may choose "qualifying widower/surviving spouse" as your filing status:

- You were entitled to file a joint return with your spouse for the year your spouse died.
- Your spouse died in 2017 or 2018 and you didn't remarry before the end of 2019.
- You have a child or stepchild (not a foster child) whom you can claim as a dependent or could claim as a dependent except that, for 2019:
 - a. The child had gross income of \$4,200 or more,
 - b. The child filed a joint return, or
 - c. You could be claimed as a dependent on someone else's return.
- The child lived in your home the entire 2019 calendar year, except for temporary absences, such as school.
- You paid more than half the cost of keeping up a home for the year.

Single. If you are unmarried or considered unmarried and you did not qualify for another filing status, you must choose "single" as your filing status.

Step 2 - Calculate your 2019 federal gross income. To calculate your 2019 federal gross income, total all items of income you (and your spouse, when applicable) received in 2019. Items of income include all money, goods, property, and services received during 2019, unless the item of income is exempt from tax. **DO NOT** include any social security benefits in your computation of federal gross income unless the benefits are considered taxable for federal income tax purposes. In general, if your social security benefit is your only source of income, then social security benefits are not considered taxable income. *(For more information on what items of income must be included in federal gross income for tax year 2019, see [Publication 17, Tax Guide for Tax Year 2019](#), available on the Internal Revenue Service website.)*

Step 3 - Compare your 2019 gross income to the Filing Requirements Chart. If your 2019 gross income is equal to or less than the amount of gross income shown on the Filing Requirements Chart for your filing status for tax year 2019 (as printed on page 1, Part 2 of Form NC-1105), you do not have a 2019 North Carolina filing requirement. You should answer "Yes" to question 1a.

If your 2019 gross income is more than the amount shown on the Filing Requirements Chart for your filing status, you must answer "No." You are not eligible for the grant. Do not submit the application to the Department.

Note: If you were a nonresident alien, you cannot apply for the grant if your gross income for 2019 equaled or

exceeded \$1.00. A nonresident alien is an alien (not a U.S. Citizen) who has not passed the green card test or the substantial presence test. *(For more information on the green card test, see [federal Publication 519, U.S. Tax Guide for Aliens for 2019](#), available on the Internal Revenue Service website.)*

Line 1b. Residency Requirement. To meet this condition, you must report that you were a resident of North Carolina for the entire 2019 calendar year. You were a resident of North Carolina for the entire 2019 calendar year if you were domiciled in North Carolina for all of calendar year 2019, or if you resided in North Carolina during all of calendar year 2019 for other than a temporary or transitory purpose. If you were a resident of North Carolina for the entire 2019 calendar year, you should answer "Yes" to question 1b. *(If you need help determining if you were a North Carolina resident for 2019, see the [2019 Personal Taxes Bulletin](#).)*

Line 1c. Qualifying Child. To meet this condition, you must report that you had at least one qualifying child, as that term is defined in [Section 24 of the Internal Revenue Code](#), for the 2019 calendar year. In general, a child is a qualifying child if the child meets all of the following conditions:

1. The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of these individuals, which includes your grandchild, niece, or nephew.
2. The child was under age 17 at the end of 2019.
3. The child did not provide over half of his or her own support for 2019.
4. The child lived with you for more than half of 2019.
5. The child is claimed as a dependent on your 2019 federal tax return.
6. The child does not file a joint 2019 federal tax return.
7. The child was a U.S. citizen, U.S. national, or U.S. resident alien.

If you have at least one qualifying child, as the term is defined in Section 24 of the Internal Revenue Code, for 2019, you should answer "Yes" to question 1c. *(If you need help determining if your child is a qualifying child, see [federal Publication 972 for tax year 2019, Child tax Credit and Credit for Other Dependents](#), available from the Internal Revenue Service's website.)*

Line 2. Qualifying Child Identifying Information. If you reported you had a qualifying child for the 2019 calendar year, you are required to include the name, social security number, and age of the qualifying child at the end of 2019. You should also include the child's relationship to you. For example son, daughter, stepchild, eligible foster child, etc.

Important: If you had more than one qualifying child for tax year 2019, you must complete and attach [Form NC-1105-1](#) to this application. Form NC-1105-1 reports the identifying information for each qualifying child. *(If you need help determining if your child is a qualifying child, see [federal Publication 972 for tax year 2019, Child tax Credit and Credit for Other Dependents](#), available on the Internal Revenue Service's website.)*

Line. 3. Signature and Verification. Sign and date the application. **Your application is not considered a valid application unless you sign it.** Before signing the application, you should review the form and any accompanying schedules and verify that they are true, correct and complete. **Note:** If you filed a joint 2019 Form D-400 with your spouse, either you or your spouse may sign and date the application. Both signatures are not required.

Part 3. Individuals Who Filed a 2019 North Carolina Individual Income Tax Return. To be eligible to apply for the grant, you must answer "Yes" to each of the following conditions.

If you do not answer "Yes" to each condition, you are not eligible to apply for the grant using Form NC-1105. DO NOT submit the application to the Department.

Important: You may still be eligible to receive an automatic grant if you file an amended 2019 [D-400](#) on or before May 31, 2021, satisfying both of the eligibility conditions of the Extra Credit Grant Program. *(For more information on the eligibility conditions required to receive an automatic grant payment, see [Session Law 2020-97](#), [Session Law 2021-1](#), and page one of these instructions.)*

Line 1a. 2019 North Carolina Filing Requirement. To meet this condition, you must have filed a 2019 North Carolina Individual Income Tax Return, Form D-400, on or before October 15, 2020.

If you filed a 2019 North Carolina Individual Income tax return on or before October 15, 2020, you should answer "Yes" to question 1a.

Line 1b. Residency Requirement. To meet this condition, you must have reported on your 2019 Form D-400 that either you, or if filing a joint return, your spouse, was a resident of North Carolina for the entire 2019 calendar year.

If you reported on your 2019 Form D-400 that either you or your spouse, if applicable, were a resident of North Carolina for the entire 2019 calendar year, you should answer "Yes" to question 1b.

Line 1c. Qualifying Child and the Federal Tax Credit. To meet this condition, you must have had at least one qualifying child for whom you were allowed a federal tax credit for calendar year 2019. In general, a qualifying child is a child under the age of 17 at the end of 2019 who meets the following conditions:

1. The child is your son, daughter, stepchild, eligible foster child, brother, sister, stepbrother, stepsister, half-brother, half-sister, or a descendant of these individuals, which includes your grandchild, niece, or nephew.
2. The child did not provide over half of his or her own support for 2019.
3. The child lived with you for more than half of 2019.
4. The child is claimed as a dependent on your 2019 federal tax return.
5. The child does not file a joint 2019 federal tax return.
6. The child was a U.S. citizen, U.S. national, or U.S. resident alien.

If you had at least one qualifying child for whom you were allowed a federal tax credit for calendar year 2019, you should answer "Yes" to question 1c. *(If you need help determining whether your child is a qualifying child for purposes of the federal tax credit, see [federal publication 972, Child Tax Credit and Credit For Other Dependents, for tax year 2019](#) available from the Internal Revenue Service's website.)*

Line 1d. Qualifying Child and the 2019 Form D-400. To meet this condition, you must certify that you did not report on Line 10a of the 2019 Form D-400 at least one qualifying child for whom you were allowed a federal tax credit for tax year 2019

If you did not report at least one qualifying child on line 10a of your 2019 Form D-400, you should answer "Yes" to question 1d.

Line 1e. Amended 2019 Form D-400. To meet this condition, you must report that you have not filed an amended 2019 Form D-400, on or before May 31, 2021, correcting Line 10a to report at least one qualifying child for whom you were allowed a federal tax credit in calendar year 2019.

If you did not file an amended 2019 Form D-400 on or before May 31, 2021, you should answer "Yes" to question 1e.

Line 2. Qualifying Child Identifying Information. If you reported on Line 1c that you had a qualifying child for whom you were allowed a federal tax credit for tax year 2019, you are required to include the name and social security number of the qualifying child. You should also include the child's relationship to you. For example son, daughter, stepchild, eligible foster child, etc.

Important: If you had more than one qualifying child for whom you were allowed a federal tax credit for tax year 2019, you must complete and attach [Form NC-1105-1](#) to this application. Form NC-1105-1 reports the identifying information for each qualifying child. *(If you need help determining if your child is a qualifying child, see federal [Publication 972](#) for tax year 2019, Child tax Credit and Credit for Other Dependents.*

Line. 3. Signature and Verification. Your application is not considered a valid application unless you (or your paid preparer) signs it. Before signing the form, you should review the application and any accompanying forms, schedules and statements and verify that they are true, correct and complete. Be sure to date your application.

Line 4. Contact Information of Person Preparing Application, Other than the Applicant. If you are eligible to apply for the Extra Credit Grant Program using Part 3 of Form NC-1105, the application may be signed and submitted to the Department by a paid preparer or by an individual who has a valid [power of attorney](#) ("POA") filed with the Department on your behalf. Paid Preparers or POAs completing the application must include the preparer's name, business or organization name, an identification number, a mailing address, and a contact phone number in the spaces provided on the form. *(For more information on the [Department's power of attorney policy](#), see the Department's website.)*