

Instructions for Handwritten Forms

Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



D-400 2022 Individual Income Tax Return

DOR Use Only

AMENDED RETURN Fill in circle (See instructions)

IMPORTANT: Do not send a photocopy of this form. Print in Black or Blue Ink Only. No Pencil or Red Ink.

For calendar year 2022, or fiscal year beginning (MM-DD) - - 22 and ending (MM-DD-YY) - - - -

Your Social Security Number Spouse's Social Security Number You must enter your social security number(s)

Personal information fields: Your First Name, M.I., Your Last Name, Spouse's First Name, M.I., Spouse's Last Name, Mailing Address, Apartment Number, City, State, Zip Code, Country, County.

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.

Out of Country, Deceased Taxpayer Information, Residency Status, Veteran Information, Federal Extension

Filing Status (Fill in one circle only): 1. Single, 2. Married Filing Jointly, 3. Married Filing Separately, 4. Head of Household, 5. Qualifying Widow(er)

6. Federal Adjusted Gross Income, 7. Additions to Federal Adjusted Gross Income, 8. Add Lines 6 and 7, 9. Deductions From Federal Adjusted Gross Income, 10. Child Deduction, 11. N.C. Standard Deduction OR N.C. Itemized Deductions, 12. a. Add Lines 9, 10b, and 11. 12b. Subtract Line 12a from Line 8, 13. Part-year Residents and Nonresidents Taxable Percentage, 14. North Carolina Taxable Income, 15. North Carolina Income Tax



Staple All Pages of Your Return Here

Staple W-2s Here

<p>16. Tax Credits (From Form D-400TC, Part 3, Line 20) ▶</p> <p>17. Subtract Line 16 from Line 15 ▶</p> <p>18. Consumer Use Tax (See instructions) ▶</p> <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 5px auto;"> If you certify that no Consumer Use Tax is due, fill in circle. <input type="radio"/> </div> <p>19. Add Lines 17 and 18 ▶</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>20. North Carolina Income Tax Withheld ▶</p> <p>a. Your tax withheld .00</p> </td> <td style="width: 50%; vertical-align: top;"> <p>b. Spouse's tax withheld .00</p> </td> </tr> </table> <p>21. Other Tax Payments</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>a. 2022 estimated tax .00</p> <p>c. Partnership .00</p> </td> <td style="width: 50%; vertical-align: top;"> <p>b. Paid with extension .00</p> <p>d. S Corporation .00</p> </td> </tr> </table>	<p>20. North Carolina Income Tax Withheld ▶</p> <p>a. Your tax withheld .00</p>	<p>b. Spouse's tax withheld .00</p>	<p>a. 2022 estimated tax .00</p> <p>c. Partnership .00</p>	<p>b. Paid with extension .00</p> <p>d. S Corporation .00</p>	<p>16.</p> <p>17.</p> <p>18.</p> <p>19.</p> <p>20.</p> <p>21.</p> <p>22.</p> <p>23.</p> <p>24.</p> <p>25.</p> <p>26a.</p> <p>26b.</p> <p>26c.</p> <p>26d.</p> <p>27.</p> <p>28.</p> <p>29.</p> <p>30.</p> <p>31.</p> <p>32.</p> <p>33.</p> <p>34.</p>	<p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p>
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<p>a. 2022 estimated tax .00</p> <p>c. Partnership .00</p>	<p>b. Paid with extension .00</p> <p>d. S Corporation .00</p>					
<p>22. Additional Payments (Amended Returns Only. See instructions)</p>		<p>_____ .00</p>				
<p>23. Add Lines 20a through 22</p>		<p>_____ .00</p>				
<p>24. Previous Refunds (Amended Returns Only. See instructions)</p>		<p>_____ .00</p>				
<p>25. Subtract Line 24 from Line 23. (If less than zero, see instructions.)</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28. ▶</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 33%; vertical-align: top;"> <p>b. Penalties .00</p> </td> <td style="width: 33%; vertical-align: top;"> <p>c. Interest .00</p> </td> <td style="width: 34%; vertical-align: top;"> <p>(Add Lines 26b and 26c and enter the total on Line 26d.)</p> </td> </tr> </table> <p>e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) ▶</p>	<p>b. Penalties .00</p>	<p>c. Interest .00</p>	<p>(Add Lines 26b and 26c and enter the total on Line 26d.)</p>	<p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p>	<p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p> <p>_____ .00</p>	
<p>b. Penalties .00</p>	<p>c. Interest .00</p>	<p>(Add Lines 26b and 26c and enter the total on Line 26d.)</p>				
<p>27. Amount Due - Add Lines 26a, 26d, and 26e. Pay in U.S. Currency from a Domestic Bank - You can pay online at www.ncdor.gov.</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25.</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>When filing an amended return, see instructions</p> <p>29. Amount of Line 28 to be applied to 2023 Estimated Income Tax</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>30. Contribution to the N.C. Nongame and Endangered Wildlife Fund</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>31. Contribution to the N.C. Education Endowment Fund</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>32. Contribution to the N.C. Breast and Cervical Cancer Control Program</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>33. Add Lines 29 through 32</p>	<p>_____ .00</p>	<p>_____ .00</p>				
<p>34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded. For direct deposit, file electronically</p>	<p>_____ .00</p>	<p>_____ .00</p>				

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

If amount on Line 25 is negative, fill in circle.
Example:

Exception to Underpayment of Estimated Tax



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.

Your Signature _____	Date _____	Spouse's Signature (If filing joint return, both must sign.) _____	Date _____
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Contact Phone Number (Include area code) _____

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.	Preparer's FEIN, SSN, or PTIN _____	Preparer's Contact Phone Number (Include area code) _____
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Paid Preparer's Signature

Date

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001
If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640