

For more help go to [www.ncdor.gov/web-fill-form-instructions](http://www.ncdor.gov/web-fill-form-instructions)

# Instructions for Web Fill-In Forms

## Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



## Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

Do not use brackets for negative numbers

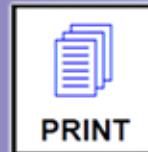
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only  ❌

Enter Whole U.S. Dollars Only  ✅

## Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"



Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



Staple All Pages of Your Return Here

D-400 2022 Individual Income Tax Return

DOR Use Only

IMPORTANT: Do not send a photocopy of this form.

AMENDED RETURN Fill in circle (See instructions)

For calendar year 2022, or fiscal year beginning (MM-DD) - 2 2 and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

You must enter your social security number(s)

Form fields for Name, Spouse's Name, Mailing Address, City, State, Zip Code, Country, and Apartment Number.

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.

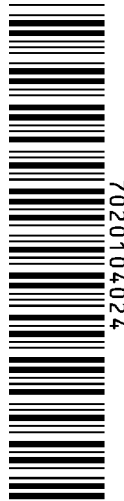
Out of Country, Deceased Taxpayer Information, Residency Status, Veteran Information, and Federal Extension sections.

Filing Status (Fill in one circle only)

Filing Status options: 1. Single, 2. Married Filing Jointly, 3. Married Filing Separately, 4. Head of Household, 5. Qualifying Widow(er).

Staple W-2s Here

Main calculation lines 6 through 15, including Federal Adjusted Gross Income, Additions, Deductions, and North Carolina Taxable Income.



7020104024

16. Tax Credits (From Form D-400TC, Part 3, Line 20) ▶ 16.

17. Subtract Line 16 from Line 15 ▶ 17.

18. Consumer Use Tax (See instructions) ▶ 18.

If you certify that no Consumer Use Tax is due, fill in circle. ▶

19. Add Lines 17 and 18 ▶ 19.

20. North Carolina Income Tax Withheld ▶ a. Your tax withheld

b. Spouse's tax withheld ▶

21. Other Tax Payments ▶ a. 2022 estimated tax

b. Paid with extension ▶

c. Partnership ▶

d. S Corporation ▶

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.

22. Additional Payments (Amended Returns Only. See instructions) ▶ 22.

23. Add Lines 20a through 22 ▶ 23.

24. Previous Refunds (Amended Returns Only. See instructions) ▶ 24.

25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) ▶ 25.

26. a. Tax Due - If Line 25 is less than Line 19, subtract Line 25 from Line 19. Otherwise, go to Line 28. ▶ 26a.

b. Penalties ▶

c. Interest ▶

(Add Lines 26b and 26c and enter the total on Line 26d.)

26d.

e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) →

Exception to Underpayment of Estimated Tax ▶

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](http://www.ncdor.gov). ▶ 27. \$

28. Overpayment - If Line 25 is more than Line 19, subtract Line 19 from Line 25. ▶ 28.

When filing an amended return, see instructions

29. Amount of Line 28 to be applied to 2023 Estimated Income Tax ▶ 29.

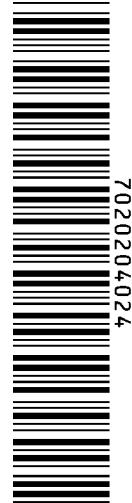
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund ▶ 30.

31. Contribution to the N.C. Education Endowment Fund ▶ 31.

32. Contribution to the N.C. Breast and Cervical Cancer Control Program ▶ 32.

33. Add Lines 29 through 32 ▶ 33.

34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded For direct deposit, file electronically ▶ 34.



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 \_\_\_\_\_

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)

\_\_\_\_\_  
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