

For more help go to 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

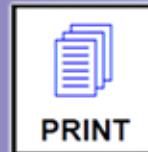
Use a minus sign to show the amount is negative

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



D-400 Individual Income Tax Return

2024

DOR Use Only

AMENDED RETURN Fill in circle (See instructions)

IMPORTANT: Do not send a photocopy of this form.

For calendar year 2024, or fiscal year beginning (MM-DD) - 2 4 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 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).

Main calculation lines: 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

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. 2024 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.) → 26e.

27. Amount Due - Add Lines 26a, 26d, and 26e Pay in U.S. Currency from a Domestic Bank - You can pay online at ncdor.gov. ▶ 27. \$

Exception to Underpayment of Estimated Tax ▶

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

29. Amount of Line 28 to be applied to 2025 Estimated Income Tax ▶ 29.

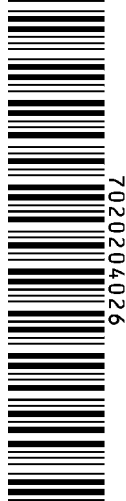
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund ▶ 30.

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. ▶
Paid Preparer's Signature _____ Date _____

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