

Individual Income Tax Basics Presentation Resources

<i>Link to Resource</i>	<i>Description</i>
Income Tax Forms & Instructions	Forms utilized for Individual Income Tax filing, including: <ul style="list-style-type: none"> •D-400 Individual Income Tax Return •Supplemental schedules •Payment vouchers •NC-40 Individual Estimated Income Tax Form •Current and previous tax years included •D-410 Application for Extension •Amended return schedule
Tax Rate	Lists current and prior year Individual Income Tax rates
Consumer Use Tax	Refer to Sales and Use Tax Bulletin (SUTB 2-4) for information pertaining to the statutory imposition of consumer use tax
Social Security and Railroad Retirement Benefits	If your social security or certain railroad retirement benefits were taxed on your federal return, you may take a deduction for those benefits on your North Carolina individual income tax return
Bailey Decision Concerning Federal, State and Local Retirement Benefits	As a result of the North Carolina Supreme Court's decision in Bailey v. State of North Carolina, North Carolina may not tax certain retirement benefits received by retirees (or by beneficiaries of retirees) of the state of North Carolina and its local governments or by the United States government retirees (including military)
Military Retirement	Information on the deduction for certain military retirement pay and survivor benefits plan payments
North Carolina Standard Deduction or North Carolina Itemized Deductions	Lists current tax year's standard deductions amount based on filing status and allowable NC itemized deductions
Nonresidents and Part-Year Residents	Defines Nonresidents and Part-Year Residents and their tax requirements
Credit for Income Tax Paid to Another State or Country	A tax credit is allowed to an individual who is a resident of North Carolina for tax imposed by and paid to another state or country on income that is also taxed by North Carolina with certain conditions
Withholding Tax Forms and Instructions	Forms related to the Withholding Tax schedule including: <ul style="list-style-type: none"> •Withholding Allowance Certificates •NC-5 Withholding Return •NC-5P Withholding Payment Voucher •NC-5Q Quarterly Informational Return •NC-3 Annual Withholding Reconciliation Return
VITA (Volunteer Income Tax Assistance) Manual	These documents were prepared for the sole use of volunteers preparing returns at VITA (Volunteer Income Tax Assistance) and TCE (Tax Counseling for the Elderly) centers. The manual and examples are intended merely as a guide and consideration must be given to all the facts and circumstances
Personal Taxes Bulletins	The bulletin provides the Department's interpretation and application of NC income tax laws relating to individuals, partnerships, S corporations, estates, trusts, and income tax withholding
eFile for Individuals	Link to electronic filing and paying using NCDOR-approved tax preparation software
The Refund Process	Provides information on the current tax season, checking the status of a current year refund as well as FAQs
Payment Options	Payment options on how to pay taxes owed to the Department
Installment Payment Agreements	If you have filed a tax return and cannot pay the tax due in full, you may be eligible to request an installment agreement. Use the link to find out additional information
Business and Income Tax Seminars	List of upcoming taxpayer education events and registration information
E-Alerts	Link to subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Tax Resource Library	On-demand taxpayer education resources
Contact Us	Telephone numbers, service center locations and hours, and mailing information