



# Amended North Carolina Individual Income Tax Return

(For Tax Years Beginning Before January 1, 1999)

This return is for taxable year \_\_\_\_\_

Please Print or Type	Your first name and middle initial	Your last name	Your Social Security No.
	If a joint return, spouse's first name and middle initial	Spouse's last name	Spouse's Social Security No.
	Address		Daytime Telephone Number (     )
	City, town or post office, state and zip code		County Office Use Only

Enter below name and address shown on original return if different from name and address shown above	Has your original return for this taxable year been changed or audited?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
	If "No," have you been notified that it will be?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Filing status claimed. **Note:** You cannot change from joint to separate returns after the due date of the original return has passed.

On original return ► ☐ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)  
On this return ► ☐ Single ☐ Married filing joint return ☐ Married filing separate return ☐ Head of household ☐ Qualifying widow(er)

## Correction of Taxable Income and Tax Payments

(See instructions on page 2)		A. As originally reported or as previously adjusted (see instructions)	B. Net change - Increase or (Decrease) - explain on page 2	C. Correct Amount
1. Taxable income from your federal income tax return	1.			
2. Additions to federal taxable income	2.			
3. Add lines 1 and 2	3.			
4. Deductions from federal taxable income	4.			
5. Line 3 minus line 4	5.			
6. North Carolina taxable income	6a. <input type="text"/>	6.		
7. North Carolina income tax	7.			
8. North Carolina income tax withheld	a. Your tax withheld	8a.		
	b. Spouse's tax withheld	8b.		
9. Other tax payments	9.			
10. Tax Credits	10.			
11. Amount paid with original return plus additional tax paid after it was filed	11.			
12. Total payments. Add lines 8a through 11 in column C	12.			
13. Total of all previous refunds received for this taxable year	13.			
14. Line 12 minus line 13	14.			
15. If line 7, column C is more than line 14, enter the difference here	15.			
16. Interest due (See instructions)	16.			
17. Add lines 15 and 16 and enter the total - Pay This Amount	17.			
18. If line 7, column C is less than line 14, enter the difference as Amount To Be Refunded	18.			

I certify that, to the best of my knowledge, this return is accurate and complete.

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Sign  
Here

Your Signature \_\_\_\_\_

Date \_\_\_\_\_

Paid Preparer's Signature \_\_\_\_\_

Date \_\_\_\_\_

Spouse's Signature (If filing joint return, both must sign) \_\_\_\_\_ Date \_\_\_\_\_

Paid Preparer's FEIN, SSN, or PTIN \_\_\_\_\_

Preparer's Telephone Number \_\_\_\_\_

**Mail to:** N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

**Explanation of changes** - Enter the line number from page 1 for each item you are changing and give the reason for each change. Attach all supporting forms and schedules for items changed. Be sure to include your name and social security number on any attachments. If the changes to this return are also applicable to your federal return, include a copy of Federal Form 1040X. **Refunds will not be processed without a complete explanation of the changes.**

### INSTRUCTIONS

#### Purpose of Form

Use Form D-400X to correct Form D-400 or Form 400EZ. File a separate Form D-400X for each year you are amending.

#### When to File

File Form D-400X only after you have filed your original return. Generally, Form D-400X must be filed within 3 years after the date the original return was due to be filed or within six months of the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due. Note: Amended returns are not processed until all current year original returns are processed, which generally occurs by September 1. Please wait until after that date to contact us about your refund.

#### Where to File

Mail your return to the North Carolina Department of Revenue, PO Box 25000, Raleigh, NC 27640-0640.

#### Specific Instructions

Above your name, enter the calendar year or fiscal year of the return you are amending.

#### Columns A-C

In column A, enter the amounts from your return as originally filed or as you later amended it. If your return was changed or audited by the Department of Revenue, enter the adjusted amounts.

In column B, enter the net increase or net decrease for each line you are changing. Show all decreases in parentheses. Explain each change in the space above. If you need additional space, show the required information on an attached statement. If you are claiming a refund as a result of a carryback of a net operating loss, please attach a copy of Federal Form 1045 to this form.

For column C, add the increase in column B to the amount in column A, or subtract the decrease in column B from column A. For any item you do not change, enter the amount from column A in column C.

#### Line Instructions

**If you are only changing withholding, other tax payments, or tax credits, skip lines 1-5 and start with line 6.**

**Line 1** — Enter the amount from line 6, Form D-400 or line 6, Form D-400EZ. If you are correcting your wages or other employee compensation, attach a copy of all additional or corrected Forms W-2 or NC-2 you received after you filed your original return.

**Line 2** — Enter the amount from line 7, Form D-400 or line 7, Form D-400EZ in column A. If you are amending a return for a year prior to tax year 1995, enter the total of lines 7 and 11 of Form D-400.

**Line 4** — Enter the amount from line 9, Form D-400. If you filed Form D-400EZ, enter zero in column A.

**Line 6 and 6a** — For full-year North Carolina residents, the amount on line 5 is the North Carolina taxable income. Full-year residents should enter on line 6 the amount on line 5. Nonresidents and part-year residents report only the portion of federal taxable income that is from North Carolina sources. The percentage of a nonresident's or part-year resident's federal taxable income from North Carolina sources is reflected as a decimal amount on line 11a (line 13a for tax years prior to 1995) of Form D-400. If the percentage of federal taxable income from North Carolina sources has changed, show your calculation of the new percentage in the **Explanation of Changes** section above. Enter the new percentage as a decimal amount on line 6a. Determine the corrected North Carolina taxable income by multiplying the amount on line 5, column C by the decimal amount on line 6a. Enter the result on line 6, column C.

**Line 7** — Figure the tax on the taxable income you reported on line 6, column C. Use the Tax Tables in the instructions for Form D-400 if taxable income is less than \$50,000. If \$50,000 or more, use the Tax Rates below.

**Lines 8 - 9** — Enter on the applicable lines your income tax withholding and other tax payments.

**Attach copies of corrected Forms W-2 or NC-2 if you change your withholding.** Other tax payments include payments of estimated income tax, payment made with an extension request, and payments made by partnerships and/or S corporations on behalf of nonresident partners and/or shareholders. Include supporting documentation if you change the amount of any tax payments you claim.

**Line 10** — Enter your total tax credits, such as credit for child and dependent care expenses, credit for children, and credit for income tax paid to another state or country. On Form D-400, use line 15 (line 17 for tax years prior to 1995). If you filed Form D-400EZ, use line 11.

**Line 11** — Enter any amount you paid with your original return. Also include additional tax paid after you filed your return. Do not include any payments of interest or penalties.

**Line 13** — Enter the amount of overpayment shown on your original return. That amount must be considered in preparing Form D-400X because any refund you have not yet received from your original return will be sent to you separately from any additional refund you claimed on Form D-400X. If your original return was changed or audited by the Department of Revenue and as a result there was a change in the overpayment of tax, include the corrected overpayment on line 13. Do not include any interest you received on any refund.

**Line 14** — If line 14 is a negative amount, treat it as a positive amount and add it to the amount on line 7, column C. Enter the result on line 15. This is the additional tax due.

**Line 16** — If a balance is due, interest is due on that amount from the due date of the original return to the date of payment. The applicable interest rate may be obtained from your local Revenue Office. Include the accrued interest in your payment.

**Line 17** — Send Form D-400X with a check or money order for the amount shown on line 17 payable to the North Carolina Department of Revenue, P.O. Box 25000, Raleigh, N.C. 27640-0640. Do not send cash. Write your name, address, and SSN on your payment.

### Tax Rate Schedule

<b>If your filing status is</b>	<b>And the amount on line 6, column C is more than</b>	<b>But not over</b>	<b>The Tax is</b>
Single	\$ 0	\$ 12,750	6% of the amount on line 6, column C
	\$ 12,750	\$ 60,000	\$765 + 7% of the amount over \$12,750
	\$ 60,000	-----	\$4,072.50 + 7.75% of the amount over \$60,000
Head of Household	\$ 0	\$ 17,000	6% of the amount on line 6, column C
	\$ 17,000	\$ 80,000	\$1,020 + 7% of the amount over \$17,000
	\$ 80,000	-----	\$5,430 + 7.75% of the amount over \$80,000
Married Filing Jointly or Qualifying Widow(er)	\$ 0	\$ 21,250	6% of the amount on line 6, column C
	\$ 21,250	\$100,000	\$1,275 + 7% of the amount over \$21,250
	\$100,000	-----	\$6,787.50 + 7.75% of the amount over \$100,000
Married Filing Separately	\$ 0	\$ 10,625	6% of the amount on line 6, column C
	\$ 10,625	\$ 50,000	\$637.50 + 7% of the amount over \$10,625
	\$ 50,000	-----	\$3,393.75 + 7.75% of the amount over \$50,000