

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 

▶ 1. 99,999.00

Enter Whole U.S. Dollars Only 


▶ 1. 99999.00

Do not use brackets for
negative numbers

Use a minus sign to show
the amount is negative

Enter Whole U.S. Dollars Only 

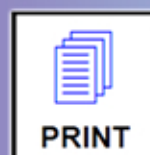
▶ 1. [99999.00]

Enter Whole U.S. Dollars Only 

▶ 1. -99999.00

Printing

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



Before printing, select
“actual size”

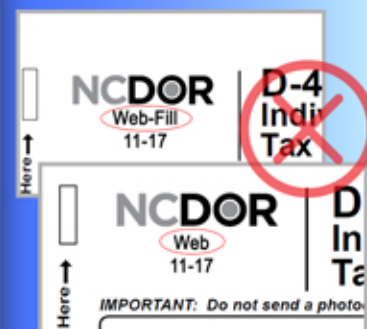


Do not print on
both sides of the
paper



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
Individual
Income Tax Return

2023

DOR Use Only

IMPORTANT: Do not send a photocopy of this form.

☐ AMENDED RETURN
Fill in circle (See instructions)

For calendar year 2023, or fiscal year beginning (MM-DD)

- 2 3 and ending (MM-DD-YY)

Your Social Security Number

Spouse's Social Security Number

You must enter your
social security number(s)

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

M.I.

Your Last Name

If a Joint Return, Spouse's First Name

M.I.

Spouse's Last Name

Mailing Address

Apartment Number

City

State

Zip Code

Country (If not U.S.)

County (Enter first five letters)

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. To make a contribution, enclose Form NC-EDU and your payment of \$ _____. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Out of Country ☐ Fill in circle if you, or if married filing jointly, your spouse were out of the country on April 15, 2024, and a U.S. citizen or resident.

Deceased Taxpayer Information

Enter date of death of deceased taxpayer or deceased spouse.

☐ Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

Taxpayer
(MM-DD-YY)

Spouse
(MM-DD-YY)

Residency Status

Were you a resident of N.C. for the entire year?

☐ Yes ☐ No

Was your spouse a resident for the entire year?

☐ Yes ☐ No

If No, complete and attach
Form D-400 Schedule PN.

Veteran Information

Are you a veteran?

☐ Yes ☐ No

Is your spouse a veteran?

☐ Yes ☐ No

Federal Extension

Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040?

☐ Yes ☐ No

Filing Status
(Fill in one circle only)

1. ☐ Single

2. ☐ Married Filing Jointly

3. ☐ Married Filing Separately → (Enter your spouse's full name and Social Security Number)

Name

SSN

4. ☐ Head of Household

5. ☐ Qualifying Widow(er) (Year spouse died: _____)

Enter Whole U.S. Dollars Only

6. Federal Adjusted Gross Income

▶ 6.

7. Additions to Federal Adjusted Gross Income
(From Form D-400 Schedule S, Part A, Line 16)

▶ 7.

8. Add Lines 6 and 7

8.

9. Deductions From Federal Adjusted Gross Income
(From Form D-400 Schedule S, Part B, Line 41)

▶ 9.

10. Child Deduction (On Line 10a, enter the number of qualifying children for whom you were allowed a federal child tax credit. On Line 10b, enter the amount of the child deduction. See instructions.)

▶ 10a.

▶ 10b.

11. ☐ N.C. Standard Deduction OR ☐ N.C. Itemized Deductions
(Fill in one circle only. See Form D-400 Schedule A.)

▶ 11.

12. a. Add Lines 9, 10b, and 11.

12b. Subtract
Line 12a
from Line 8

13. Part-year Residents and Nonresidents Taxable Percentage
(From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

▶ 13.

14. North Carolina Taxable Income

Full-year residents enter the amount from Line 12b.

Part-year residents and nonresidents multiply amount on Line 12b by the decimal amount on Line 13.

▶ 14.

15. North Carolina Income Tax

Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero.

▶ 15.



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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)

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

▶ 18.

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. 2023 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

▶ 26e.

27. Amount Due - Add Lines 26a, 26d, and 26e

27. \$

Pay in U.S. Currency from a Domestic Bank - You can pay
online at www.ncdor.gov.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 2024 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 ONLYIf 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