

## Instructions for Handwritten Forms

### Guidelines



Do not use red ink.  
Use blue or black ink.



Do not use dollar  
signs, commas, or  
other punctuation marks.



### Printing



Set page scaling to  
“none.” The Auto-Rotate  
and Center checkbox  
should be unchecked.



Do not select “print on  
both sides of paper.”



### Before You Send



Do not submit  
photocopies of returns.  
Submit originals only.



Do not mix form types





**16. Tax Credits** (From Form D-400TC, Part 3, Line 20)**17. Subtract** Line 16 from Line 15**18. Consumer Use Tax** (See instructions)

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

**19. Add** Lines 17 and 18**20. North Carolina Income Tax Withheld**

a. Your tax withheld

b. Spouse's tax withheld

**21. Other Tax Payments**

a. 2025 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)**23. Add** Lines 20a through 22**24. Previous Refunds** (Amended Returns Only. See instructions)**25. Subtract** Line 24 from Line 23. (If less than zero, see instructions.)

If amount on Line 25 is negative, fill in circle.

Example:

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

b. Penalties

c. Interest

(Add Lines 26b and 26c and enter the total on Line 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 [ncdor.gov](https://ncdor.gov).**28. Overpayment** - If Line 25 is more than Line 19, subtract Line 19 from Line 25.

When filing an amended return, see instructions

**29. Amount of Line 28 to be applied to 2026 Estimated Income Tax****30. Contribution to the N.C. Nongame and Endangered Wildlife Fund****31. Contribution to the N.C. Education Endowment Fund****32. Contribution to the N.C. Breast and Cervical Cancer Control Program****33. Add** Lines 29 through 32**34. Subtract** Line 33 from Line 28. This is the **Amount To Be Refunded** For direct deposit, file electronically

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