

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.”



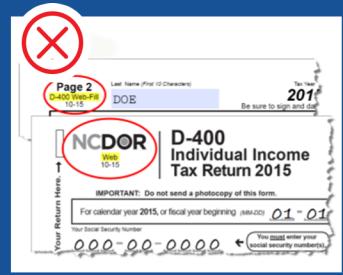
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



D-400
Individual Income
Tax Return

2025

DOR Use Only

 AMENDED RETURN
Fill in circle (See instructions)

IMPORTANT: Do not send a photocopy of this form. Print in Black or Blue Ink Only. No Pencil or Red Ink.

For calendar year 2025, or fiscal year beginning (MM-DD) - - - 2 5 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, 2026, 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

If No, complete and attach

Was your spouse a resident for the entire year?

 Yes No

Form D-400 Schedule PN.

Veteran InformationAre you a veteran? Yes NoIs your spouse a veteran? Yes No**Federal Extension**Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040? Yes No

Filing Status
(Fill in one circle only)

1. Single2. Married Filing Jointly3. Married Filing Separately → (Enter your spouse's full name and Social Security Number)

Name _____

4. Head of Household

SSN _____

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

Enter Whole U.S. Dollars Only

Federal Adjusted Gross Income**7. Additions to Federal Adjusted Gross Income**
(From Form D-400 Schedule S, Part A, Line 16)**8. Add Lines 6 and 7****9. Deductions From Federal Adjusted Gross Income**
(From Form D-400 Schedule S, Part B, Line 41)**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.)**11. N.C. Standard Deduction OR N.C. Itemized Deductions**
(Fill in one circle only. See Form D-400 Schedule A.)**12. a. Add Lines 9, 10b, and 11.**

.00

12b. Subtract Line 12a from Line 86. _____ .00

7. _____ .00

8. _____ .00

9. _____ .00

10a. _____ 10b. _____ .00

11. _____ .00

12. _____ .00

13. _____ .00

14. _____ .00

15. _____ .00

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

15. North Carolina Income Tax

Multiply Line 14 by 4.25% (0.0425). If zero or less, enter a zero.



Staple All Pages of Your Return Here ↑

Staple W-2s Here ↑

16. Tax Credits (From Form D-400TC, Part 3, Line 20)

► 16. .00

17. Subtract Line 16 from Line 15

17. .00

18. Consumer Use Tax (See instructions)

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

► 18. .00

19. Add Lines 17 and 18

19. .00

20. North Carolina Income Tax Withheld

a. Your tax withheld ► .00

b. Spouse's tax withheld

► .00

21. Other Tax Payments

a. 2025 estimated tax ► .00

b. Paid with extension

► .00

c. Partnership ► .00

d. S Corporation

► .00

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. .00

23. Add Lines 20a through 22

23. .00

24. Previous Refunds (Amended Returns Only. See instructions)

24. .00

25. Subtract Line 24 from Line 23. (If less than zero, see instructions.)

25. .00

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.)

► .00 ► .00

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.

26d. .00

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

When filing an amended return, see instructions

► 26e. .00

29. Amount of Line 28 to be applied to 2026 Estimated Income Tax

27. \$.00

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

28. .00

31. Contribution to the N.C. Education Endowment Fund

► 29. .00

32. Contribution to the N.C. Breast and Cervical Cancer Control Program

► 30. .00

33. Add Lines 29 through 32

► 31. .00

34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded
For direct deposit, file electronically

► 32. .00

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

► .00

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