

## 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	99,999	
► 1.		

Enter Whole U.S. Dollars Only	99999	
► 1.		

Do not use brackets for  
negative numbers. Use  
a minus sign to show  
the amount is negative.

Enter Whole U.S. Dollars Only	[ 99999 ]	
► 1.		

Enter Whole U.S. Dollars Only	- 99999	
► 1.		

### Printing

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



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

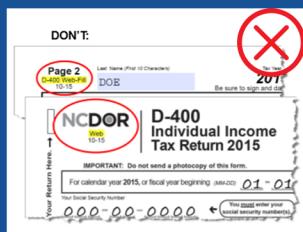


Set the page scaling  
to “none.” The Auto-  
Rotate and Center  
checkbox should  
be unchecked.



### Before Sending...

Do not mix form  
types



Do not submit  
photocopies of  
returns. Submit  
original returns only.



**IMPORTANT: Do not send a photocopy of this form.**

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.)

<b>Out of Country</b> <input type="checkbox"/> 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.			
<b>Deceased Taxpayer Information</b>			
Enter date of death of deceased taxpayer or deceased spouse.			
<input type="checkbox"/> 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)	
<b>Residency Status</b>	Were you a resident of N.C. for the entire year? Was your spouse a resident for the entire year?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No	If No, complete and attach Form D-400 Schedule PN.
<b>Veteran Information</b>	Are you a veteran? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is your spouse a veteran? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Federal Extension</b>	Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040? <input type="checkbox"/> Yes <input type="checkbox"/> No		

<b>Filing Status</b> (Fill in one circle only)	1. <input type="checkbox"/> Single	
	2. <input type="checkbox"/> Married Filing Jointly	
	3. <input type="checkbox"/> Married Filing Separately → (Enter your spouse's full name and Social Security Number)	Name _____
	4. <input type="checkbox"/> Head of Household	SSN _____
	5. <input type="checkbox"/> Qualifying Widow(er) (Year spouse died: _____)	Enter Whole U.S. Dollars Only
	6. <b>Federal Adjusted Gross Income</b>	► 6.
7. <b>Additions to Federal Adjusted Gross Income</b> (From Form D-400 Schedule S, Part A, Line 16)	► 7.	
8. Add Lines 6 and 7	8.	
9. <b>Deductions From Federal Adjusted Gross Income</b> (From Form D-400 Schedule S, Part B, Line 41)	► 9.	
10. <b>Child Deduction</b> (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. <input type="checkbox"/> N.C. Standard Deduction OR <input type="checkbox"/> 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. <b>Part-year Residents and Nonresidents Taxable Percentage</b> (From Form D-400 Schedule PN, Line 24. Enter amount as decimal.)	► 13.	
14. <b>North Carolina Taxable Income</b> 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. <b>North Carolina Income Tax</b> Multiply Line 14 by 4.25% (0.0425). If zero or less, enter a zero.	► 15.	



70102027

Staple All Pages of Your Return Here ↑

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Staple W-2s Here  
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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. 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)

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.) →

► 26e.

27. Amount Due - Add Lines 26a, 26d, and 26e  
Pay in U.S. Currency from a Domestic Bank - You can pay online at [ncdot.gov](http://ncdot.gov).

27. \$

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 2026 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

► 34.

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