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 Sending
- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.
# D-400
## 2021 Individual Income Tax Return

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

**For calendar year 2021, or fiscal year beginning (MM-DD) _____ - _____ - 21 and ending (MM-DD-YY) _____ - _____ - _____**

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Your Social Security Number</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Spouse’s Social Security Number</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>Your First Name</strong> (Use Capital Letters for Your Name and Address)</td>
<td>- M.I. Your Last Name</td>
</tr>
<tr>
<td><strong>If a Joint Return, Spouse’s First Name</strong></td>
<td>- M.I. Spouse’s Last Name</td>
</tr>
<tr>
<td><strong>Mailing Address</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>City</strong></td>
<td>- State, Zip Code (If not U.S.) - Country (Enter first five letters)</td>
</tr>
</tbody>
</table>

### 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, 2022, 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.

### 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**

### 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 2021 federal income tax return, e.g., Form 1040? **Yes No**

### Filing Status
Fill in one circle only.

- **Single**
- **Married Filing Jointly**
- **Married Filing Separately**
- **Head of Household**
- **Qualifying Widow(er)** (Year spouse died: )

### Federal Adjusted Gross Income
6. **Enter Whole U.S. Dollars Only**

- **Add Lines 6 and 7**
- **Subtract the amount on Line 12a from Line 8.**

### Additions to Federal Adjusted Gross Income
7. (From Form D-400 Schedule S, Part A, Line 15)

### Deductions From Federal Adjusted Gross Income
9. (From Form D-400 Schedule S, Part B, Line 38)

### Child Deduction
10. (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.)

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

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

### North Carolina Taxable Income
14. 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.

### North Carolina Income Tax
15. Multiply Line 14 by 5.25% (0.0525). If zero or less, enter a zero.
16. Tax Credits (From Form D-400TC, Part 3, Line 20) 00
17. Subtract Line 16 from Line 15 00
18. Consumer Use Tax (See instructions) 00
19. Add Lines 17 and 18 00
   a. Your tax withheld 00
   b. Spouse's tax withheld 00
21. Other Tax Payments
   a. 2021 estimated tax 00
   b. Paid with extension 00
   c. Partnership 00
   d. S Corporation 00
22. Amended Returns Only - Previous payments (See "Amended Returns" in instructions) 00
23. Total Payments - Add Lines 20a through 22 00
24. Amended Returns Only - Previous refunds (See "Amended Returns" in instructions) 00
25. Subtract Line 24 from Line 23. (If less than zero, see instructions.) 00
26. a. Tax Due - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28. 00
   b. Penalties 00
   c. Interest (Add Lines 26b and 26c and enter the total on Line 26d.) 00
   d. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.) 00
27. Total Due - Add Lines 26a, 26d, and 26e 00
28. Overpayment - If Line 19 is less than Line 25, subtract Line 19 from Line 25. 00
29. Amount of Line 28 to be applied to 2022 Estimated Income Tax 00
30. Contribution to the N.C. Nongame and Endangered Wildlife Fund 00
31. Contribution to the N.C. Education Endowment Fund 00
32. Contribution to the N.C. Breast and Cervical Cancer Control Program 00
33. Add Lines 29 through 32 00
34. Subtract Line 33 from Line 28. This is the Amount To Be Refunded 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
Contact Phone Number (Include area code)

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

Paid Preparer's Signature (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)

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