



# 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."



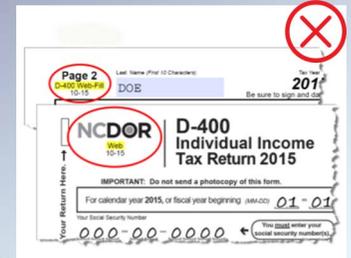
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# D-400 2021 Individual Income Tax Return

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 **2021**, or fiscal year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **21** 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, 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.

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 2021 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.  \_\_\_\_\_ .00

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

If amount on Line 6, 8, 12b, or 14 is negative, fill in circle.  
Example: ●

7.  \_\_\_\_\_ .00

**8. Add Lines 6 and 7**

8.  \_\_\_\_\_ .00

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

9.  \_\_\_\_\_ .00

**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.  \_\_\_\_\_ .00

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

11.  \_\_\_\_\_ .00

**12. a. Add Lines 9, 10b, and 11.** \_\_\_\_\_ .00

**12b. Subtract the amount on Line 12a from Line 8.**

\_\_\_\_\_ .00

**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.  \_\_\_\_\_ .00

**15. North Carolina Income Tax**  
Multiply Line 14 by 5.25% (0.0525). If zero or less, enter a zero.

15.  \_\_\_\_\_ .00



7020106023

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) ▶ 18. \_\_\_\_\_ .00

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

**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. 2021 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. Amended Returns Only** - Previous payments (See "Amended Returns" in instructions) ▶ 22. \_\_\_\_\_ .00

**23. Total Payments** - Add Lines 20a through 22 ▶ 23. \_\_\_\_\_ .00

**24. Amended Returns Only** - Previous refunds (See "Amended Returns" in instructions) ▶ 24. \_\_\_\_\_ .00

**25. Subtract** Line 24 from Line 23. (If less than zero, see instructions.) ▶ 25.  \_\_\_\_\_ .00

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

**26. a. Tax Due** - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28. ▶ 26a. \_\_\_\_\_ .00

b. Penalties ▶ \_\_\_\_\_ .00

c. Interest ▶ \_\_\_\_\_ .00

(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.) ▶ 26e. \_\_\_\_\_ .00

Exception to Underpayment of Estimated Tax

**27. Total Due** - Add Lines 26a, 26d, and 26e ▶ 27. \$ \_\_\_\_\_ .00

**28. Overpayment** - If Line 19 is less than Line 25, subtract Line 19 from Line 25. ▶ 28. \_\_\_\_\_ .00

When filing an amended return, see instructions.

**29. Amount of Line 28 to be applied to 2022 Estimated Income Tax** ▶ 29. \_\_\_\_\_ .00

**30. Contribution to the N.C. Nongame and Endangered Wildlife Fund** ▶ 30. \_\_\_\_\_ .00

**31. Contribution to the N.C. Education Endowment Fund** ▶ 31. \_\_\_\_\_ .00

**32. Contribution to the N.C. Breast and Cervical Cancer Control Program** ▶ 32. \_\_\_\_\_ .00

**33. Add** Lines 29 through 32 ▶ 33. \_\_\_\_\_ .00

**34. Subtract** Line 33 from Line 28. This is the **Amount To Be Refunded** ▶ 34. \_\_\_\_\_ .00

**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