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.

Before Sending
- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.

Printing
- Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.
- Do not select “print on both sides of paper.”
**D-400 2018 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 2018, or fiscal year beginning and ending (MM-DD-YY) = =

<table>
<thead>
<tr>
<th>Your Social Security Number</th>
<th>Spouse’s Social Security Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

You must enter your social security number(s)

**Staple All Pages of Your Return Here**

**Staple W-2s Here**

1. **Single**
2. **Married Filing Jointly**
3. **Married Filing Separately**
4. **Head of Household**
5. **Qualifying Widow(er)** (Year spouse died: ____________)
6. **Federal Adjusted Gross Income**
7. **Additions to Federal Adjusted Gross Income**
8. **Deductions from Federal Adjusted Gross Income**
9. **Child Deduction**
10. **N.C. Standard Deduction OR N.C. Itemized Deductions**
11. **Part-year Residents and Nonresidents Taxable Percentage**
12. **North Carolina Taxable Income**
13. **North Carolina Income Tax**

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.)

Fill in circle if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

Was your spouse a resident for the entire year?

If No, complete and attach Form D-400 Schedule PN.

Fill in circle if you or, if married filing jointly, your spouse were out of the country on April 15 and a U.S. citizen or resident.

Enter date of death of deceased taxpayer or deceased spouse.

Were you a resident of N.C. for the entire year?

Was your spouse a resident of the entire year?

Add Lines 6, 8, 12, or 14 if negative, fill in circle.

Example:

**Veteran Information**

Are you a veteran?

Is your spouse a veteran?

Enter Whole U.S. Dollars Only

**N.C. Income Tax**

Multiply Line 14 by 5.499% (0.05499). If zero or less, enter a zero.

**AMENDED RETURN**

Fill in circle (See instructions)

[Image of form]

[Barcode]

720106020
16. **Tax Credits** *(From Form D-400TC, Part 3, Line 19)*  
   a. Your tax withheld: $0.00  
   b. Spouse’s tax withheld: $0.00

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: $0.00  

21. **Other Tax Payments**  
   a. 2018 estimated tax: $0.00
   b. Paid with extension: $0.00
   c. Partnership: $0.00
   d. S Corporation: $0.00

22. **Amended Returns Only** - Previous payments *(See “Amended Returns” in instructions)*

23. **Total Payments** - Add Lines 20a through 22

24. **Amended Returns Only** - Previous refunds *(See “Amended Returns” in instructions)*

25. Subtract Line 24 from Line 23. *(If less than zero, see instructions.)*
26. a. **Tax Due** - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28.
   b. Penalties: $0.00
   c. Interest: $0.00
   (Add Lines 26b and 26c and enter the total on Line 26d.)
   d. Interest on the Underpayment of Estimated Income Tax *(See instructions and enter letter in box, if applicable.)*

27. **Total Due** - Add Lines 26a, 26d, and 26e  
   *Pay in U.S. Currency from a Domestic Bank - You can pay online at www.nccor.gov.*

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

29. Amount of Line 28 to be applied to **2019 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*

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**Amended Returns Only** - Previous payments *(See “Amended Returns” in instructions)*

**Total Payments** - Add Lines 20a through 22

**Amended Returns Only** - Previous refunds *(See “Amended Returns” in instructions)*

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

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

**Penalties**

**Interest** *(See instructions and enter letter in box, if applicable.)*

**Total Due** - Add Lines 26a, 26d, and 26e  
*Pay in U.S. Currency from a Domestic Bank - You can pay online at www.nccor.gov.*

**Overpayment** - If Line 19 is less than Line 25, subtract Line 19 from Line 25.

When filing an amended return, see instructions.

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**Amount of Line 28 to be applied to 2019 Estimated Income Tax**

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

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

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I certify that, to the best of my knowledge, this return is accurate and complete.

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Your Signature  
Date

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

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

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Preparer’s FEIN, SSN, or PTIN  
Preparer’s Contact Phone Number *(Include area code)*

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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