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."
Important: You must complete Form D-400 and fill in the circle indicating amended return. 
Attach this schedule to the front of your North Carolina amended D-400 return. (See Instructions)

Reason(s) for Amending Your Return  (Fill in all applicable circles)

- Federal audit change (Attach federal audit report)
- Additional Income (Include W-2, 1099, or K-1)
- Adjustments to D-400 Schedule S (Attach schedule and any supporting documentation)
- Adjustments to D-400 Schedule PN (Attach schedule and any supporting documentation)
- Tax Credits (Attach Form D-400TC)
- Filing Status (Note: You cannot change from joint to separate returns after the due date of the original return.)
- Change in Social Security Number or ITIN (SSN or ITIN on original return _____-_____-_______ )
- Original return has previously been audited by the Department
- Net operating loss (Include copy of your federal form 1045, including Schedules A and B)
- Injured/innocent spouse
- Tax Treaties
- Other

Explanation of Changes

Describe in detail the reason(s) for amending your return. Attach all supporting forms and schedules for the items changed. Be sure to include your name and social security number on any attachments. If the changes are also applicable to your federal return, include a copy of Federal Form 1040X. If there was a change to wages or State withholding, be sure to include corrected Forms W-2 or 1099. Refunds will not be processed without a complete explanation of changes and required attachments.

Mail this form, amended Form D-400, all required schedules, supporting forms, and, if applicable, payment for the amount shown due on Form D-400, Line 27 and Form D-400V Amended to:

N.C. DEPARTMENT OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640