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
- Before printing select “actual size”
- Do not select “print on both sides of paper”

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

NCDOR
North Carolina Department of Revenue
**D-400**  
**Individual Income Tax Return 2017**

**For calendar year 2017, or fiscal year beginning and ending (MM-DD-YY)=______,______**

**You must enter your social security number(s)**

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

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**Your Social Security Number**

**Spouse’s Social Security Number**

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**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)
4. Head of Household
5. Qualifying Widow(er) (Year spouse died: ________)

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**Veteran Information**

Are you a veteran?  
Yes  No

Is your spouse a veteran?  
Yes  No

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**6. Federal adjusted gross income**

7. Additions to federal adjusted gross income  
(From Form D-400 Schedule S, Part A, Line 6)

8. Add Lines 6 and 7

9. Deductions from federal adjusted gross income  
(From Form D-400 Schedule S, Part B, Line 14)

10. Subtract Line 9 from Line 8

11. N.C. standard deduction  
OR  N.C. itemized deductions  
(Fill in one circle only. See Form D-400 Schedule S, Part C.)

12. Subtract Line 11 from Line 10

13. Part-year residents and nonresidents taxable percentage  
(From Form D-400 Schedule PN, Line 24. Enter amount as decimal)

14. North Carolina Taxable Income
   Full-year residents enter the amount from Line 12.  
Part-year residents and nonresidents multiply amount on Line 12 by the decimal amount on Line 13.

15. North Carolina Income Tax
   To calculate your tax, multiply Line 14 by 5.499% (0.05499). If Line 14 is negative, enter -0- on Line 15.

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**Web 9-17**

**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.

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**Deceased Taxpayer Information**

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

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**Residency Status**

Were you a resident of N.C. for the entire year of 2017?  
Yes  No

Was your spouse a resident for the entire year?  
Yes  No

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**Did you claim the standard deduction on your 2017 federal return?**

Yes  No
16. Tax Credits (From Form D-400TC, Part 3, Line 20)  
17. Subtract Line 16 from Line 15  
18. Consumer Use Tax (See instructions)  
19. Add Lines 17 and 18  
   a. Your tax withheld  
   b. Spouse’s tax withheld  
21. Other Tax Payments 
   a. 2017 estimated tax  
   b. Paid with extension  
   c. Partnership  
   d. S Corporation  
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  
26. a. Tax Due - If Line 19 is more than Line 25, subtract Line 25 from Line 19.  
   (If Line 25 is negative, see instructions.)  
   b. Penalties  
   c. Interest  
   (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.)  
   e. Interest on the underpayment of estimated income tax  
   (See instructions and enter letter in box, if applicable.)  
27. Add Lines 26a, 26d, and 26e  
28. Overpayment - If Line 19 is less than Line 25, subtract Line 19 from Line 25.  
   When filing an amended return, see instructions.  
29. Amount of Line 28 to be applied to 2018 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.  

I certify that, to the best of my knowledge, this return is accurate and complete.  
If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.  

Sign Here  
Your Signature  
Date  
Paid Preparer’s Signature  
Date  
Spouse’s Signature (If filing joint return, both must sign.)  
Date  
Home Telephone Number  
(Include area code)  
Preparer’s FEIN, SSN, or PTIN  
Preparer’s Telephone Number  
(Include area code)  

If REFUND mail return to:  
N.C. DEPT. OF REVENUE  
P.O. BOX R  
RALEIGH, NC  27634-0001  
FOR ORIGINAL RETURNS ONLY  
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