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.
### Federal Extension
Were you granted an automatic extension to file your 2019 federal income tax return (Form 1040)?

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

Staple All Pages of Your Return Here

Staple W-2s Here

### Married Filing Jointly
2. **SSN**
   - Name (Enter your spouse's full name and Social Security Number)

### Married Filing Separately
3. **Head of Household**
4. **Qualifying Widow(er)**
   - Year spouse died: ________

### Deceased Taxpayer Information
- **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

- **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 2019 federal income tax return (Form 1040)? Yes No

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Enter date of death of deceased taxpayer or deceased spouse.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Single</td>
<td>(Enter one circle only. See Form D-400 Schedule S, Part C.)</td>
</tr>
<tr>
<td>2. Married Filing Jointly</td>
<td></td>
</tr>
<tr>
<td>3. Married Filing Separately</td>
<td>(Enter your spouse's full name and Social Security Number)</td>
</tr>
<tr>
<td>4. Head of Household</td>
<td></td>
</tr>
<tr>
<td>5. Qualifying Widow(er)</td>
<td>(Year spouse died: )</td>
</tr>
</tbody>
</table>

### 2019 Individual Income Tax Return D-400

### AMENDED RETURN
Fill in circle (See instructions)

### 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.)

### North Carolina Taxable Income
- Multiply Line 14 by 5.25% (0.0525). If zero or less, enter a zero.

### Federal Adjusted Gross Income
Add Line 6 and 7

### Additions to Federal Adjusted Gross Income
(From Form D-400 Schedule S, Part A, Line 6)

### Deductions from Federal Adjusted Gross Income
(From Form D-400 Schedule S, Part B, Line 15)

### 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.)

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

### Part-year Residents and Nonresidents Taxable Percentage
(Fill in one circle only. See Form D-400 Schedule PN, Line 24. Enter amount as decimal.)

### 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.

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

<table>
<thead>
<tr>
<th>Line</th>
<th>Enter Whole U.S. Dollars Only</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.</td>
<td>.00</td>
</tr>
<tr>
<td>7.</td>
<td>.00</td>
</tr>
<tr>
<td>8.</td>
<td>.00</td>
</tr>
<tr>
<td>9.</td>
<td>.00</td>
</tr>
<tr>
<td>10a</td>
<td>.00</td>
</tr>
<tr>
<td>10b</td>
<td>.00</td>
</tr>
<tr>
<td>11</td>
<td>.00</td>
</tr>
<tr>
<td>12a</td>
<td>.00</td>
</tr>
<tr>
<td>12b</td>
<td>.00</td>
</tr>
<tr>
<td>13</td>
<td>.00</td>
</tr>
<tr>
<td>14</td>
<td>.00</td>
</tr>
<tr>
<td>15</td>
<td>.00</td>
</tr>
</tbody>
</table>
16. Tax Credits (From Form D-400TC, Part 3, Line 19) |
17. Subtract Line 16 from Line 15 |
18. Consumer Use Tax (See instructions) |
19. Add Lines 17 and 18 |
21. Other Tax Payments |
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 |
   c. Interest (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.) |
27. Total Due - Add Lines 26a, 26d, and 26e. Pay in U.S. Currency from a Domestic Bank - You can pay online at www.ncdor.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 2020 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 |

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

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. 

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

When filing an amended return, see instructions. 

When filing an amended return, see instructions. 

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

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

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

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.