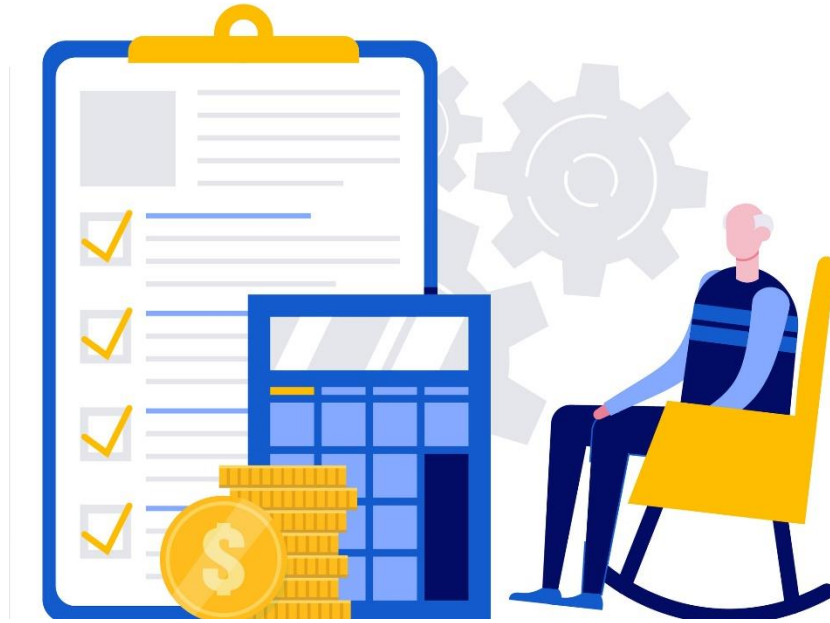


Retirement Income & Taxation with NCDOR



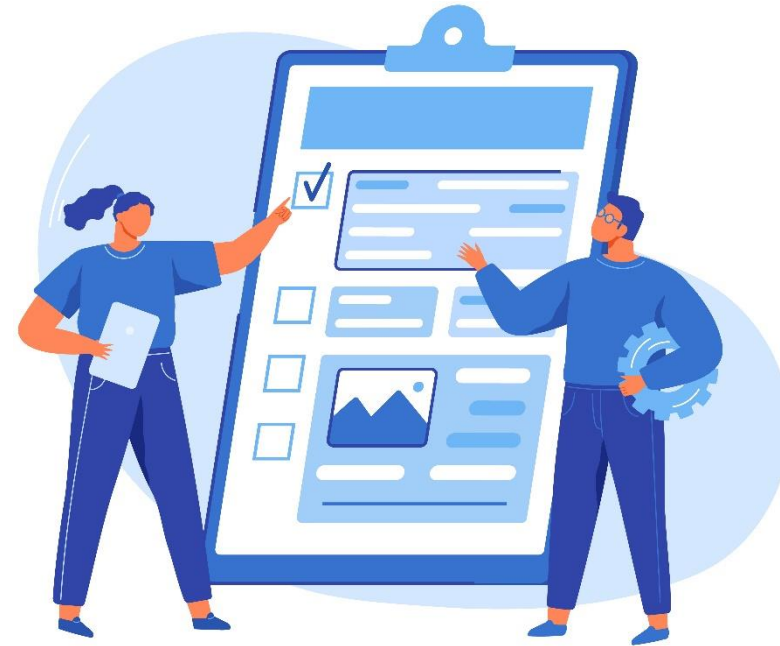
Disclaimer

- Presentation is for general information only and may not be recorded.
- Presentation content should not be interpreted as specific tax advice for a specific tax situation.
- Some questions may require additional facts before a response may be given.
- Some questions may require responses from other Departmental employees or employees of other agencies.
- The presentation does not take into consideration draft or future legislation.

Topics for Discussion

- Individual Income Tax Filing Requirements
- D-400 Individual Income Tax Return
- Different Types of Retirement Income and Their Filing Requirements
- Additional Resources

Individual Income Tax Filing Requirements

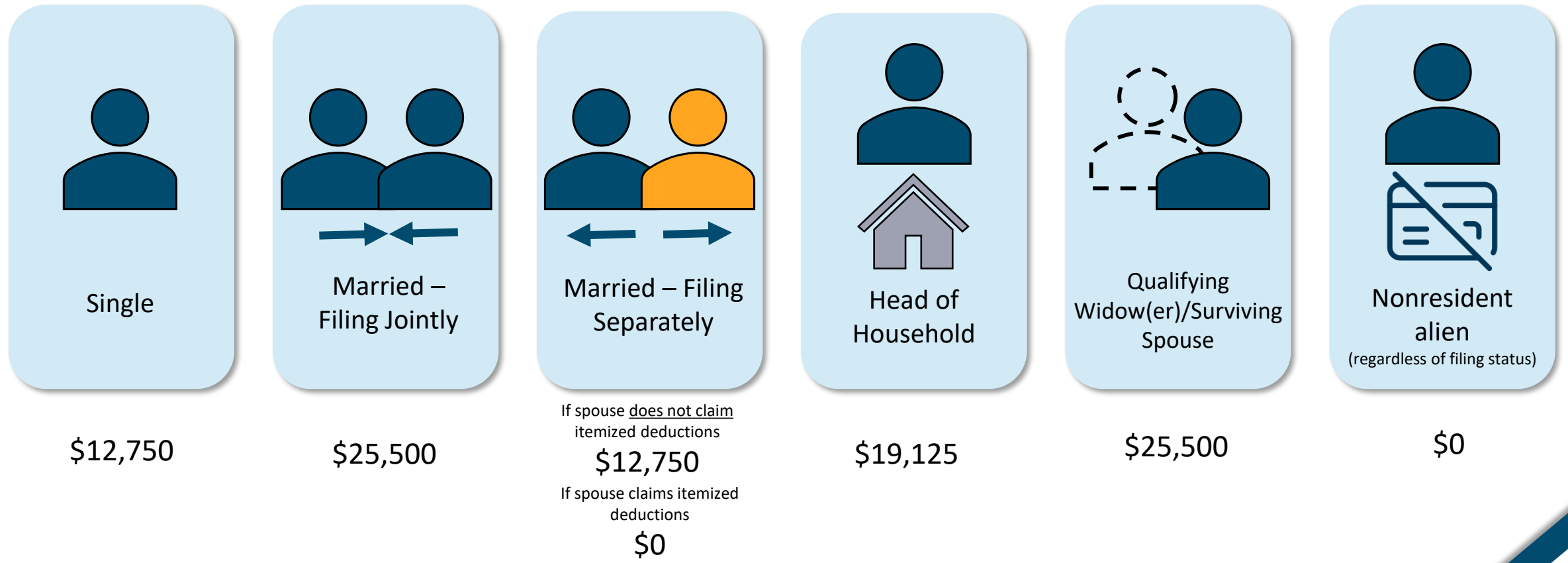


Who Must File

Taxpayers who *must* file a return are:

- Every resident of NC whose income for the taxable year exceeds the amount for their filing status shown in that year's filing requirements chart.
- Every part-year resident who received income while a resident of NC or who received income while a nonresident that was:
 - Attributable to the ownership of any interest in real or tangible personal property in NC or
 - Derived from a business, trade, profession or occupation carried on in NC, or
 - Derived from gambling activities in NC, and
 - Whose total income for the taxable year exceeds the amount for his filing status shown in the filing requirements chart

2023 Filing Requirements



An individual income tax return must be filed if the minimum gross income filing requirements are met, even if all income received is not subject to NC state income tax

Individual Income Tax Return and Instructions

Form D-401

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

North Carolina Individual Income Tax Instructions

THIS BOOKLET CONTAINS INSTRUCTIONS FOR
FORMS D-400, D-400 SCHEDULE S, D-400 SCHEDULE A, D-400 SCHEDULE PN,
D-400 SCHEDULE PN-1, D-400TC, AND D-400 SCHEDULE AM FOR TAX YEAR 2023

eFile

- ✓ Make filing taxes easier – choose eFile
- ✓ More convenient and faster than filing paper
- ✓ Pay tax due by bank draft with no convenience fee
- ✓ Schedule quarterly tax payments up to a year out
- ✓ Opt for fast, safe, efficient, direct deposit of your state tax refund

You may qualify to file for free!
Visit the Department's website to get started.

NCfreefile
Declaración Electrónica (EN ESPAÑOL)

2023

IMPORTANT TELEPHONE NUMBERS

Automated Refund Inquiry Line 1-877-252-4052
Taxpayer Assistance and Forms 1-877-252-3052
Tax Fraud Hotline (8:00 a.m. to 5:00 p.m., Monday through Friday)
Toll-Free 1-800-232-4939

N.C. DEPARTMENT OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0100

NCDOR Web 5-23 **D-400 Individual Income Tax Return** 2023 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 2023, or fiscal year beginning (MM-CC) = 2 3 and ending (MM-CC-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 (if not listed) _____

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 \$5. 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, 2024, 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-CC-YY) _____ Spouse (MM-CC-YY) _____

Residency Status Were you a resident of N.C. for the entire year? ☐ Yes ☐ No **If No, complete and attach Form D-400 Schedule PN.**
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 2023 federal income tax return, e.g., Form 1040? ☐ Yes ☐ No

Filing Status (Fill in one circle only)

- ☐ Single
- ☐ Married Filing Jointly
- ☐ Married Filing Separately (Enter your spouse's full name and Social Security Number) Name _____ SSN _____
- ☐ Head of Household
- ☐ Qualifying Widow(er) (Year spouse died: _____)

6. Federal Adjusted Gross Income Enter Whole U.S. Dollars Only

7. Additions to Federal Adjusted Gross Income (From Form D-400 Schedule S, Part A, Line 16) ☐ If amount on Line 6, 7, 12b, or 14 is negative, fill in circle. Example: ☐ .00

8. Add Lines 6 and 7 ☐ .00

9. Deductions From Federal Adjusted Gross Income (From Form D-400 Schedule S, Part B, Line 41) ☐ .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.) ☐ .00

12. a. Add Lines 9, 10b, and 11. ☐ .00 12b. Subtract 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.) ☐ .00

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. ☐ .00

15. North Carolina Income Tax Multiply Line 14 by 4.75% (0.0475). If zero or less, enter a zero. ☐ .00

702016023

02.21.2024

Individual Income Tax Rate

Beginning January 1, 2023,
the individual income tax
rate is 4.75%

Tax Rate	Tax Years
4.50%	2024
4.25%	2025
3.99%	2026

Individual Income Tax Return Due Date

2023 Individual Income Tax Due Date

Extension must be filed on or before **Monday, April 15, 2024**, if the taxpayer is unable to timely file a return.

Due date for timely filed extensions is Tuesday, **October 15, 2024**.

Individual Income Tax Extension

Federal Extension

Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040?

☐ Yes ☐ No

D-410
Web
10-09

Application for Extension for Filing Individual Income Tax Return
North Carolina Department of Revenue

For calendar year _____ or other tax year beginning _____ and ending _____
(MM-DD-YY) (MM-DD-YY)

Enter Whole U.S. Dollars Only

Your Social Security Number _____ Your Spouse's Social Security Number _____
You must enter your social security number(s)

Your First Name (USE CAPITAL LETTERS) _____ M.I. _____ Your Last Name _____
 If a Joint Return, Spouse's First Name _____ M.I. _____ Spouse's Last Name _____

Address _____ Apartment Number _____
 City _____ State _____ Zip Code _____ Country (if not U.S.) _____

1. Tax Liability for Year _____ .00
 2. Payments for Year _____ .00
 3. Balance Due \$ _____ .00
 (Line 1 minus Line 2)

☐ Fill in this circle if you were out of the country on the date that this application was due.

7130106005

Mail to: N.C. Department of Revenue
P.O. Box 25000, Raleigh, N.C. 27640-0635

Taxpayers may apply for an automatic six-month extension to file their North Carolina Individual Income tax return.

Electronic Filing Option

D-410

NCDOR

D-410

Filing & Contact

Payment Details

Review & Submit

If you previously made an electronic payment but did not receive a confirmation page do not submit another payment. Complete [this web form](#) for assistance.

Form Details

Calendar Year 2023

Fiscal Year

Out of Country

Filing Status

Select your filing status

What's This?

What's This?

What's This?

Primary Taxpayer's Information

Primary Taxpayer's First Name

Middle Initial

Primary Taxpayer's Last Name

Social Security Number

02.21.2024

Individual Income Tax Return



Starting Point of D-400

Form 1040 Department of the Treasury—Internal Revenue Service **2023** U.S. Individual Income Tax Return OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 20____, ending _____, 20____ See separate instructions.

Your first name and middle initial _____ Last name _____ Your social security number _____

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Married ☐ Spouse

10	Adjustments to income from Schedule 1, line 26	10	
11	Subtract line 10 from line 9. This is your adjusted gross income	11	60,000
12	Standard deduction or itemized deductions (from Schedule A)	12	
13	Qualified business income deduction from Form 8995 or Form 8995-A	13	
14	Add lines 12 and 13	14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	

Income

1a Total amount from Form(s) W-2, box 1 (see instructions) 1a

1b Household employee wages not reported on Form(s) W-2 1b

1c Tip income not reported on line 1a (see instructions) 1c

1d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) 1d

1e Taxable dependent care benefits from Form 2441, line 26 1e

1f Employer-provided adoption benefits from Form 8839, line 29 1f

1g Wages from Form 9919, line 6 1g

1h Other earned income (see instructions) 1h

1i Nontaxable combat pay election (see instructions) 1i

2 Add lines 1a through 1i 2

2a Tax-exempt interest 2a

2b Taxable interest 2b

3a Qualified dividends 3a

3b Ordinary dividends 3b

4a IRA distributions 4a

4b Taxable amount 4b

5a Pensions and annuities 5a

5b Taxable amount 5b

6a Social security benefits 6a

6b Taxable amount 6b

7 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 7

8 Additional income from Schedule 1, line 10 8

9 Add lines 2, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** 9

10 Adjustments to income from Schedule 1, line 26 10

11 Subtract line 10 from line 9. This is your **adjusted gross income** 11

12 **Standard deduction or itemized deductions** (from Schedule A) 12

13 Qualified business income deduction from Form 8995 or Form 8995-A 13

14 Add lines 12 and 13 14

15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income** 15

NCDOR Web 8-23 **D-400** Individual Income Tax Return **2023** DOR Use Only

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

For calendar year 2023, or fiscal year beginning (MM-CC) ____ ____ 23 and ending (MM-CC-YY) ____ ____

Your Social Security Number _____ Spouse's Social Security Number _____

Your First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS): M.L. _____ Your Last Name _____

If a Joint Return, Spouse's First Name _____ M.L. _____ Spouse's Last Name _____

Mailing Address _____ Apartment Number _____

City _____ State _____ Zip Code _____ Country (If Not U.S.) _____ Country (use for foreign) _____

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 51. (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, 2024, 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-CC-YY) _____ Spouse (MM-CC-YY) _____

Residency Status Were you a resident of N.C. 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 2023 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: _____)

6. **Federal Adjusted Gross Income** ▶ 6. **60,000.00**

7. **Additions to Federal Adjusted Gross Income** (From Form D-400 Schedule S, Part A, Line 16) ▶ 7. _____

8. **Add Lines 6 and 7** ▶ 8. _____

9. **Deductions From Federal Adjusted Gross Income** (From Form D-400 Schedule S, Part B, Line 41) ▶ 9. _____

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. _____

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

02.21.2024

Individual Income Additions & Deductions

NCDOR **D-400 Schedule S** Web 8-23 **2023 N.C. Adjustments for Individuals** DDR Use Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) _____ Do not send a photocopy of this form. Print in Black or Blue Ink Only. No Pencil or Red Ink. Your Social Security Number _____

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

1. Interest Income From Obligations of States Other Than N.C.	1. _____ .00
2. Deferred Gains Reinvested Into an Opportunity Fund	2. _____ .00
3. Bonus Depreciation	3. _____ .00
4. IRC Section 179 Expense	4. _____ .00
5. S-Corporation Shareholder Built-in Gains Tax	5. _____ .00
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	6. _____ .00
7. Federal Net Operating Loss Deduction	7. _____ .00
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	8. _____ .00
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	9. _____ .00
10. Discharge of Qualified Principal Residence Indebtedness	10. _____ .00
11. Qualified Education Loan Payments Paid by Employer	11. _____ .00
12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	12. _____ .00
13. Discharge of Certain Student Loan Debt	13. _____ .00
14. Taxed Pass-Through Entity Loss	14. _____ .00
15. Reserved for Future Use	15. _____ .00
16. Total Additions - Add Lines 1 through 15 (Enter the total here and on Form D-400, Line 7)	16. _____ .00

Page 2 D-400 SCL S Web 8-23 Last Name (First 10 Characters) _____ Tax Year **2023** Your Social Security Number _____

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

17. State or Local Income Tax Refund	17. _____ .00	
18. Interest Income From Obligations of the United States or United States' Possessions	18. _____ .00	
19. Taxable Portion of Social Security and Railroad Retirement Benefits	19. _____ .00	
20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	20. _____ .00	
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	21. _____ .00	
22. Bonus Asset Basis	22. _____ .00	
23. Bonus Depreciation	23. _____ .00	
23a. 2018 _____ .00	23b. 2019 _____ .00	23c. 2020 _____ .00
23d. 2021 _____ .00	23e. 2022 _____ .00	Total 23f. (Add Lines 23a-23e) _____ .00
24. IRC Section 179 Expense	24. _____ .00	
24a. 2018 _____ .00	24b. 2019 _____ .00	24c. 2020 _____ .00
24d. 2021 _____ .00	24e. 2022 _____ .00	Total 24f. (Add Lines 24a-24e) _____ .00
25. Recognized IRC Section 1400Z-2 Gain	25. _____ .00	
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	26. _____ .00	
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	27. _____ .00	
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	28. _____ .00	
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	29. _____ .00	
30. Personal Education Student Account Deposits	30. _____ .00	
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	31. _____ .00	
32. Certain Economic Incentive Payments	32. _____ .00	
33. Certain N.C. Grant Payments	33. _____ .00	
34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	34. _____ .00	
35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	35. _____ .00	
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	36. _____ .00	
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	37. _____ .00	
38. Taxed Pass-Through Entity Income	38. _____ .00	
39. N.C. Net Operating Loss	39. _____ .00	
40. Reserved for Future Use	40. _____ .00	
41. Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Enter the total here and on Form D-400, Line 9)	41. _____ .00	

D-400 Schedule PN

May be required for non-residents with income that is not sourced the same as their military income.

NCDOR
Web 8-23

D-400 Schedule PN
2023 Part-Year Resident and Nonresident Schedule

DOR Use Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2023, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) _____ Your Social Security Number _____

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

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Part A. Residency Status
Taxpayer is: (Fill in applicable circle)
☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____
 (MM-DD-YY) (MM-DD-YY)

Spouse is: (Fill in applicable circle)
☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____
 (MM-DD-YY) (MM-DD-YY)

If you and your spouse were both full-year residents of N.C., stop here, do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income	COLUMN A Total Income from all Sources	COLUMN B Amount of Column A Attributable to N.C.
1. Wages, Salaries, Tips, Etc.	1. _____ .00	_____ .00
2. Taxable Interest	2. _____ .00	_____ .00
3. Taxable Dividends	3. _____ .00	_____ .00
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4. _____ .00	_____ .00
5. Alimony Received	5. _____ .00	_____ .00
6. Business Income or (Loss)	6. _____ .00	_____ .00
7. Capital Gain or (Loss)	7. _____ .00	_____ .00
8. Other Gains or (Losses)	8. _____ .00	_____ .00
9. Taxable Amount of IRA Distributions	9. _____ .00	_____ .00
10. Taxable Amount of Pensions and Annuities	10. _____ .00	_____ .00
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11. _____ .00	_____ .00
12. Farm Income or (Loss)	12. _____ .00	_____ .00
13. Unemployment Compensation	13. _____ .00	_____ .00
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14. _____ .00	_____ .00
15. Other Income	15. _____ .00	_____ .00
16. Total Income (Add Lines 1 through 15)	16. _____ .00	_____ .00

If an amount on Line 1 through 21 is negative, place amount in brackets. Example: (999,999)

7020906025

Retirement Income and Filing Requirements



Military Retirement Benefits

Effective for taxable years beginning on or after January 1, 2021, a retired member of the United States Armed Forces or their eligible beneficiary may deduct the following payments received from the United States government in 2021:

- Military retirement payments received by a retired member who served at least 20 years in the military or who was medically retired from the military.
- Payments from the Survivor Benefit Plan to a beneficiary of a retired member who served at least 20 years in the military or who was medically retired from the military.



Note: The deduction does not apply to severance payments received by a member of the Armed Forces who was separated from the military.

Military Retirement Benefits

Page 2
D-400 Sch. S
Web
8-23

Last Name (First 10 Characters) _____ Tax Year **2023** Your Social Security Number _____

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

17. State or Local Income Tax Refund ▶ 17. _____ .00

18. Interest Income From Obligations of the United States or United States' Possessions ▶ 18. _____ .00

21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services ▶ 21. _____ .00
Not Deducted on Line 20

Not Deducted on Line 20

22. Bonus Asset Basis ▶ 22. _____ .00

23. Bonus Depreciation

▶ 23a. 2018 _____ .00 ▶ 23b. 2019 _____ .00 ▶ 23c. 2020 _____ .00

▶ 23d. 2021 _____ .00 ▶ 23e. 2022 _____ .00 ▶ 23f. (Add Lines 23a-23e) _____ .00

24. IRC Section 179 Expense

▶ 24a. 2018 _____ .00 ▶ 24b. 2019 _____ .00 ▶ 24c. 2020 _____ .00

▶ 24d. 2021 _____ .00 ▶ 24e. 2022 _____ .00 ▶ 24f. (Add Lines 24a-24e) _____ .00

25. Recognized IRC Section 1400Z-2 Gain ▶ 25. _____ .00

26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 ▶ 26. _____ .00

27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe ▶ 27. _____ .00

28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 ▶ 28. _____ .00

29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction ▶ 29. _____ .00

30. Personal Education Student Account Deposits ▶ 30. _____ .00

31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments ▶ 31. _____ .00

32. Certain Economic Incentive Payments ▶ 32. _____ .00

33. Certain N.C. Grant Payments ▶ 33. _____ .00

34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019) ▶ 34. _____ .00

35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 35. _____ .00

36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020) ▶ 36. _____ .00

37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 37. _____ .00

38. Taxed Pass-Through Entity Income ▶ 38. _____ .00

39. N.C. Net Operating Loss ▶ 39. _____ .00

40. Reserved for Future Use ▶ 40. _____ .00

41. **Total Deductions** - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Enter the total here and on Form D-400, Line 9) ▶ 41. _____ .00

The taxable portion of Military Retirement Benefits can be claimed as a deduction on Part B line 21 of the Schedule S.

Bailey Deduction

Bailey vs NC Supreme Court Decision

North Carolina may not tax certain retirement benefits received by retirees of the State of North Carolina and its local governments or by the United States government retirees (including military) for each retirement plan if the retiree had five or more years of creditable service as of August 12, 1989.



02.21.2024

Bailey Deduction



CAUTION: NOT TO BE USED FOR IDENTIFICATION PURPOSES

THIS IS AN IMPORTANT RECORD. SAFEGUARD IT.

ANY ALTERATIONS IN SHADED AREAS RENDER FORM VOID

CERTIFICATE OF RELEASE OR DISCHARGE FROM ACTIVE DUTY

This Report Contains Information Subject to the Privacy Act of 1974, As Amended.

1. NAME (Last, First, Middle)		2. DEPARTMENT, COMPONENT AND BRANCH		3. SOCIAL SECURITY NUMBER	
4a. GRADE, RATE OR RANK		b. PAY GRADE		5. DATE OF BIRTH (YYYYMMDD)	
6. RESERVE OBLIGATION TERMINATION DATE (YYYYMMDD)		7a. PLACE OF ENTRY INTO ACTIVE DUTY		b. HOME OF RECORD AT TIME OF ENTRY (City and state, or complete address if known)	
8a. LAST DUTY ASSIGNMENT AND MAJOR COMMAND		b. STATION WHERE SEPARATED			
9. COMMAND TO WHICH TRANSFERRED				10. SGLI COVERAGE AMOUNT: \$	
11. PRIMARY SPECIALTY (List number, title and years and months in specialty. List additional specialty numbers and titles involving periods of one or more years.)		12. RECORD OF SERVICE		YEAR(S) MONTH(S) DAY(S)	
A		a. DATE ENTERED AD THIS PERIOD			
		b. SEPARATION DATE THIS PERIOD			
		c. NET ACTIVE SERVICE THIS PERIOD			
		d. TOTAL PRIOR ACTIVE SERVICE			
		e. TOTAL PRIOR INACTIVE SERVICE			
		f. FOREIGN SERVICE			
		g. SEA SERVICE			
		h. INITIAL ENTRY TRAINING			
		i. EFFECTIVE DATE OF PAY GRADE			
13. DECORATIONS, MEDALS, BADGES, CITATIONS AND CAMPAIGN RIBBONS AWARDED OR AUTHORIZED (All periods of service)		14. MILITARY EDUCATION (Course title, number of weeks, and month and year completed)			
M					
15a. COMMISSIONED THROUGH SERVICE ACADEMY				YES NO	
b. COMMISSIONED THROUGH ROTC SCHOLARSHIP (10 USC Sec. 2107n)				YES NO	
c. ENLISTED UNDER LOAN REPAYMENT PROGRAM (10 USC Chap. 109) (If Yes, state of commitment)				YES NO	
16. DAYS ACCRUED LEAVE PAID		17. MEMBER WAS PROVIDED COMPLETE DENTAL EXAMINATION AND ALL APPROPRIATE DENTAL SERVICES AND TREATMENT WITHIN 90 DAYS PRIOR TO SEPARATION		YES NO	
18. REMARKS					
The information contained herein is subject to computer matching within the Department of Defense or with any other affected Federal or non-Federal agency for verification purposes and to determine eligibility for, and/or continued compliance with, the requirements of a Federal benefit program.					
19a. MAILING ADDRESS AFTER SEPARATION (Include ZIP Code)		b. NEAREST RELATIVE (Name and address - include ZIP Code)			
20. MEMBER REQUESTS COPY 6 BE SENT TO (Specify state/locality)		OFFICE OF VETERANS AFFAIRS		YES NO	
a. MEMBER REQUESTS COPY 3 BE SENT TO THE CENTRAL OFFICE OF THE DEPARTMENT OF VETERANS AFFAIRS (WASHINGTON, DC)				YES NO	
21a. MEMBER SIGNATURE		b. DATE (YYYYMMDD)		22a. OFFICIAL AUTHORIZED TO SIGN (Typed name, grade, title, signature)	
E				b. DATE (YYYYMMDD)	
SPECIAL ADDITIONAL INFORMATION (For use by authorized agencies only)					
23. TYPE OF SEPARATION		24. CHARACTER OF SERVICE (Include upgrades)			
25. SEPARATION AUTHORITY		26. SEPARATION CODE		27. REENTRY CODE	
28. NARRATIVE REASON FOR SEPARATION					
29. DATES OF TIME LOST DURING THIS PERIOD (YYYYMMDD)				30. MEMBER REQUESTS COPY 4 (Initials)	

DD FORM 214, AUG 2009

PREVIOUS EDITION IS OBSOLETE.

MEMBER - 4

Bailey Deduction

Page 2
D-400 Sch. S
Web
8-23

Last Name (First 10 Characters) _____ Tax Year **2023** Your Social Security Number _____

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement ▶ 20. _____ .00

20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement ▶ 20. _____ .00

21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20 ▶ 21. _____ .00

22. Bonus Asset Basis ▶ 22. _____ .00

23. Bonus Depreciation

▶ 23a. 2018 _____ .00 ▶ 23b. 2019 _____ .00 ▶ 23c. 2020 _____ .00

▶ 23d. 2021 _____ .00 ▶ 23e. 2022 _____ .00 ▶ 23f. Total (Add Lines 23a - 23e) _____ .00

24. IRC Section 179 Expense

▶ 24a. 2018 _____ .00 ▶ 24b. 2019 _____ .00 ▶ 24c. 2020 _____ .00

▶ 24d. 2021 _____ .00 ▶ 24e. 2022 _____ .00 ▶ 24f. Total (Add Lines 24a - 24e) _____ .00

25. Recognized IRC Section 1400Z-2 Gain ▶ 25. _____ .00

26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 ▶ 26. _____ .00

27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe ▶ 27. _____ .00

28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 ▶ 28. _____ .00

29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction ▶ 29. _____ .00

30. Personal Education Student Account Deposits ▶ 30. _____ .00

31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments ▶ 31. _____ .00

32. Certain Economic Incentive Payments ▶ 32. _____ .00

33. Certain N.C. Grant Payments ▶ 33. _____ .00

34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019) ▶ 34. _____ .00

35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 35. _____ .00

36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020) ▶ 36. _____ .00

37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 37. _____ .00

38. Taxed Pass-Through Entity Income ▶ 38. _____ .00

39. N.C. Net Operating Loss ▶ 39. _____ .00

40. Reserved for Future Use ▶ 40. _____ .00

41. Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Enter the total here and on Form D-400, Line 9) ▶ 41. _____ .00

The taxable portion of Bailey deduction can be claimed as a deduction on Part B line 20 of the Schedule S.

Note: A copy of Form 1099-R must be attached to the return to support the deduction.

SSI Retirement



Deductible if benefits were taxed
and included in Federal Adjusted
Gross Income on the Federal
return

Taxable Portion of Social Security Benefits

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 20

See separate instructions.

Your first name and middle initial _____ Last name _____ Your social security number _____

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions. _____ Apt. no. _____

City, town, or post office. If you have a foreign address, also complete spaces below. _____ State _____ ZIP code _____

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Filing Status ☐ Single ☐ Head of household (HOH) ☐ Married filing jointly (even if only one had income) ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Standard Deduction ☐ Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent ☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: ☐ Were born before January 2, 1959 ☐ Are blind Spouse: ☐ Was born before January 2, 1959 ☐ Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):
				Child tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest	2a	
3a	Qualified dividends	3a	
4a	IRA distributions	4a	
5a	Pensions and annuities	5a	
6a	Social security benefits	6a	
c	If you elect to use the lump-sum election method, check here (see instructions)		<input type="checkbox"/>
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	

Attach Sch. B if required.

Standard Deduction for—

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700

The taxable portion of Social Security Benefits can be found on lines 6b of the Federal Form 1040.

SSI & Retirement Income Deduction

Page 2
D-400 Sch. S
Web
8-23

Last Name (First 10 Characters) _____ Tax Year **2023** Your Social Security Number _____

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

17. State or Local Income Tax Refund ▶ 17. _____ .00

18. Interest Income From Obligations of the United States or United States Possessions ▶ 18. _____ .00

19. Taxable Portion of Social Security and Railroad Retirement Benefits ▶ 19. _____ .00

20. Government Retirees, i.e. Bailey Settlement ▶ 20. _____ .00

21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20 ▶ 21. _____ .00

22. Bonus Asset Basis ▶ 22. _____ .00

23. Bonus Depreciation

▶ 23a. 2018 _____ .00 ▶ 23b. 2019 _____ .00 ▶ 23c. 2020 _____ .00

▶ 23d. 2021 _____ .00 ▶ 23e. 2022 _____ .00 ▶ 23f. Total (Add Lines 23a-23e) _____ .00

24. IRC Section 179 Expense

▶ 24a. 2018 _____ .00 ▶ 24b. 2019 _____ .00 ▶ 24c. 2020 _____ .00

▶ 24d. 2021 _____ .00 ▶ 24e. 2022 _____ .00 ▶ 24f. Total (Add Lines 24a-24e) _____ .00

25. Recognized IRC Section 1400Z-2 Gain ▶ 25. _____ .00

26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 ▶ 26. _____ .00

27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe ▶ 27. _____ .00

28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 ▶ 28. _____ .00

29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction ▶ 29. _____ .00

30. Personal Education Student Account Deposits ▶ 30. _____ .00

31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments ▶ 31. _____ .00

32. Certain Economic Incentive Payments ▶ 32. _____ .00

33. Certain N.C. Grant Payments ▶ 33. _____ .00

34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019) ▶ 34. _____ .00

35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 35. _____ .00

36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020) ▶ 36. _____ .00

37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020) ▶ 37. _____ .00

38. Taxed Pass-Through Entity Income ▶ 38. _____ .00

39. N.C. Net Operating Loss ▶ 39. _____ .00

40. Reserved for Future Use ▶ 40. _____ .00

41. Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Enter the total here and on Form D-400, Line 9) ▶ 41. _____ .00

The taxable portion of Social Security and Railroad Retirement Benefits can be claimed as a deduction on Part B line 19 of the Schedule S.

Resources



Estimated Individual Income Tax

NC-40

Required if you owe **MORE** than \$1,000 after withholding and credits to avoid paying estimated interest

Due Dates:

April 15th, June 15th, September 15th and January 15th

NC-40
Web 1-20

Individual Estimated Income Tax
North Carolina Department of Revenue
Instructions

You can use Form NC-40 to make all of your estimated income tax payments for the year. However, you may pay your estimated tax online. For details, visit www.ncdor.gov.

"Estimated Income Tax" is the amount of income tax you expect to owe for the year after subtracting the amount of tax you expect to have withheld and the amount of any tax credits you plan to claim.

Who Must Make Estimated Income Tax Payments
You should make estimated income tax payments if the tax due on your individual tax return, reduced by the amount of tax withheld and tax credits, will be \$1,000 or more.

You should estimate your income tax carefully to avoid having to pay a large balance when you file your income tax return (Form D-400) and to avoid owing interest for underpayment of estimated income tax (see discussion on **Interest for Failure to Pay Your Estimated Income Tax**). You may find it convenient to increase your withholding tax to avoid paying estimated income tax. If you do choose to increase the amount withheld, you should make sure the balance due on your income tax return will be less than \$1,000.

When To Pay Your Estimated Income Tax
Generally you must make your first estimated income tax payment by April 15. You must either pay all of your estimated income tax at that time or pay in four equal amounts on or before **April 15, June 15, September 15 and January 15** of the following year. When the due date for the estimated income tax payment falls on a Saturday, Sunday or holiday, the payment is due on or before the next business day.

Although a payment of estimated income tax may not be due on April 15 based on your situation at that time, your expected income, additions or deductions and tax credits may change so that a payment is due at a later date. In such cases, the payment dates are as follows:

If requirement is met after: Payment date is:
- April 1 and before June 1 June 15
- June 1 and before September 1 September 15
- September 1 January 15

If the first estimated income tax payment you are required to make is due after April 15, or if you are required to change your payments after paying the first installment, you should pay the remaining installments as follows:

If the installment is due:
June 15: Pay 1/2 of the balance of the net estimated income tax at that time, 1/4 of the balance on September 15 and the remaining 1/4 on January 15.
September 15: Pay 3/4 of the balance of the net estimated income tax at that time and the remaining 1/4 on January 15.

If you file your income tax return (Form D-400) by January 31 of the following year and pay the entire balance due, you do not have to make the payment which would otherwise be due on January 15.

Farmers and Fishermen
If at least two-thirds of your estimated gross income is from farming (including oyster farming) or commercial fishing, your estimated income tax may be paid at any time on or before January 15 of the following year. If your income tax return (Form D-400) is filed and the total tax is paid on or before March 1, you do not have to make an estimated income tax payment.

Important: To avoid receiving an assessment for underpayment of estimated tax, you must enter the letter F in the exception box located next to Line 26e of Form D-400.

Fiscal Year
If your income is reported on a fiscal year basis, your due dates are the 15th day of the 4th, 5th and 6th months of your fiscal year, and the first month of the following fiscal year. For more information on how to complete Form NC-40 when paying your estimated income tax on a fiscal year basis, please refer to the instructions on **Completing the Estimated Income Tax Form (NC-40)** on this page.

Interest for Failure to Pay Your Estimated Income Tax
You may owe interest for underpayment of estimated income tax or for not making payments on time. Interest will not be due if each installment payment is timely and equals twenty-five percent (25%) of the lesser of: (a) 90% (66 2/3% for farmers and fishermen) of the tax due on your current year's return; (b) 100% of the tax due on your previous year's return. If your previous year's return was a taxable year of 12 months and a return was filed for that year; or (c) 90% of the tax figured by annualizing the taxable income received during the year up to the month in which the installment is due.

Underpayment interest will not be due if you had no tax liability for the previous year.
Compute underpayment interest on **Form D-422, Underpayment of Estimated Tax by Individuals**. You may obtain the form by writing the N.C. Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640-0001, by calling the Department at 1-877-252-3052 (toll-free), or from the Department's website at www.ncdor.gov.

Completing the Estimated Income Tax Form (NC-40)
The instructions that follow will help you complete the forms correctly.

(1) First complete the worksheet on Page 2 to determine your estimated income tax for the tax year.
(2) Enter your name, address, and social security number in the space provided on the form. **If you intend to file a joint income tax return, please enter your name and social security number and your spouse's name and social security number on the form.** Enter in the applicable box the year for which the payment is intended. Fiscal year taxpayers enter the beginning and ending dates of the fiscal year in the boxes provided.
(3) Enter one-fourth (1/4) of the amount shown on Line 11 of the worksheet in the space marked **"Amount of this Payment"** on the NC-40 form. (EXCEPTION: If you paid too much tax on your income tax return (Form D-400) for the previous year, you may have chosen to apply the overpayment to your estimated income tax for the following year. If so, you may apply all or part of the overpayment to any estimated income tax installment. Send Form NC-40 *only* when you are making a payment.)
(4) Detach the form at the perforations.
(5) Make your check or money order payable to the N.C. Department of Revenue. **Pay in U.S. currency only. Please do not send cash.**
(6) Enter your social security number on your check or money order.
(7) Mail the completed estimated income tax form (NC-40) with your payment to: **NC Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640-0630.**
(8) To insure proper credit, please do not fold the form or the payment. Do not staple, tape, or otherwise attach your payment to the form.

Continued on page 2

Cut and mail original form to:
N.C. Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0630

NCDOR NC-40
Web 6-16
Individual Estimated Income Tax

Complete spouse's information if you and your spouse plan to file a joint return.

Your Social Security Number _____ Spouse's Social Security Number _____

Your First Name _____ M.I. _____ Spouse's First Name _____ M.I. _____

Your Last Name _____ Spouse's Last Name _____

Address _____ Apartment Number _____

City _____ County (Enter first 3 letters) _____ State _____ Zip Code _____ Country (If not U.S.) _____

For calendar year _____ or fiscal year: _____

Beginning (MM/DD-YY) _____ Ending (MM/DD-YY) _____

Amount of this Payment
\$ _____ .00

Use this form with your check or money order in U.S. currency to: N.C. Department of Revenue, P.O. Box 25000, Raleigh, N.C. 27640-0630.
Do not fold, tape, or staple this return or your check. Do not send cash.

Electronic Filing Option

NC-40

NCDOR NC-40

Filing & Contact

Payment Details

Review & Submit

If you previously made an electronic payment but did not receive a confirmation page do not submit another payment. Complete [this web form](#) for assistance.

Form Details

Calendar Year 2024

Fiscal Year

Select your filing status

What's This?

Primary Taxpayer's Information

Primary Taxpayer's First Name

Middle Initial

Primary Taxpayer's Last Name

Social Security Number

02.21.2024

XXX-XX-XXXX

VITA and TCE

- VITA (Volunteer Income Tax Assistance)
 - IRS Program
 - Offers free tax help to people who need assistance in preparing their own tax returns, including:
 - Generally makes \$64,000 or less
 - Persons with disabilities and
 - Limited English-speaking taxpayers
- TCE (Tax Counseling for the Elderly)
 - IRS Program
 - Offers free tax help for those 60 years of age and older
 - Specializes in questions about pensions and retirement-related issues

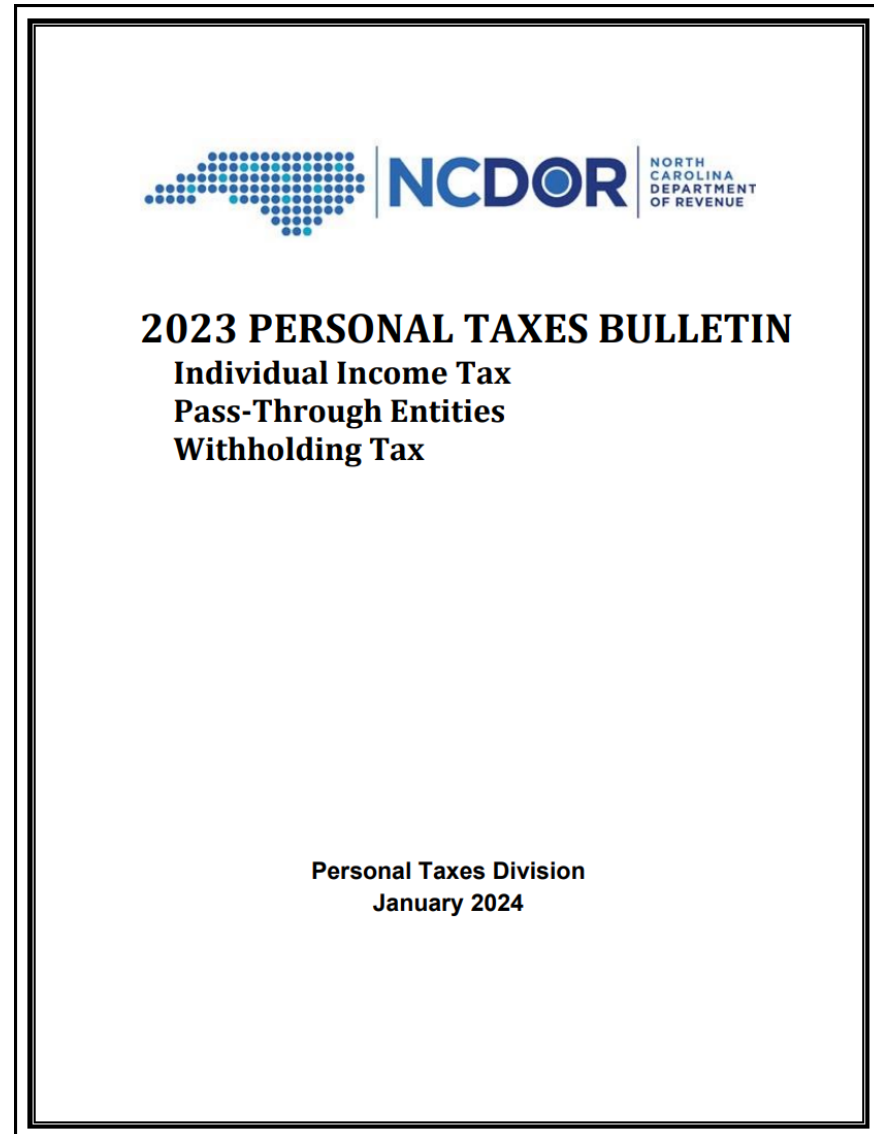
AARP and NCSECU

- AARP
 - Offers free tax help to people who need assistance in preparing their own tax returns
- NCSECU (State Employees' Credit Union)
 - Prepares taxes for members



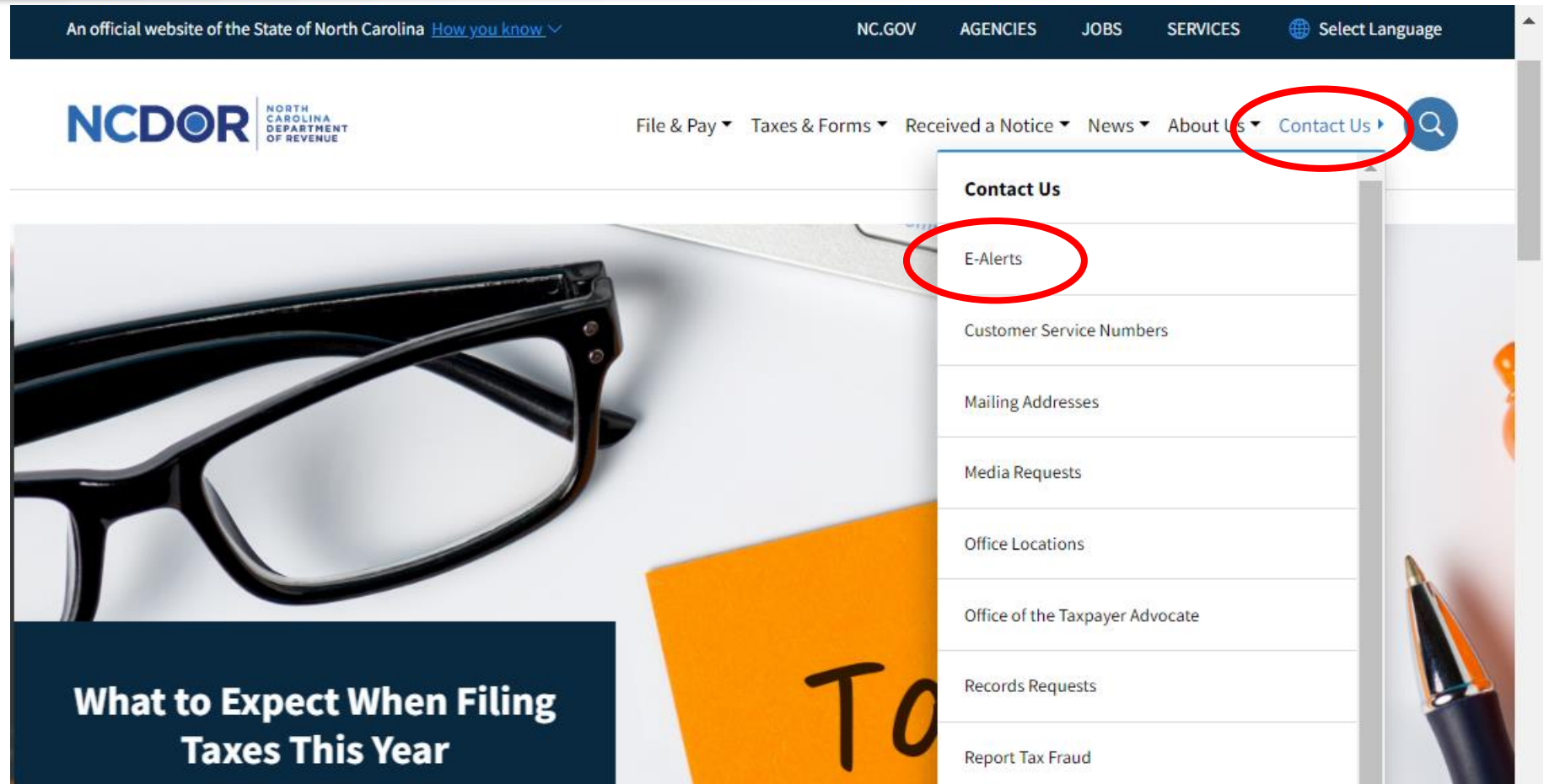
Personal Taxes Bulletin

The Personal Taxes Bulletin is published online to assist with interpreting the North Carolina individual income tax laws.





E-Alerts



Follow us on Social Media!



Ways to Contact Us

- **Call us or visit your local service center**

Contact Center

1-877-252-3052

7am – 4:30pm

Monday - Friday

Service Center

9am - 4pm

Monday – Friday

Limited walk in schedule



Service Center Locations

Asheville

Charlotte

Durham

Elizabeth City

Fayetteville

Greensboro

Greenville

Hickory

Raleigh

Rocky Mount

Wilmington

02.21.2024

Customer Education Webinars

What NCDOR Offers:

- Federal and State W-4/NC-4
- Sales & Use Tax Basics
- Withholding Tax Basics
- Non-profit Claim for Refund

Cost To Attend:

- Free!

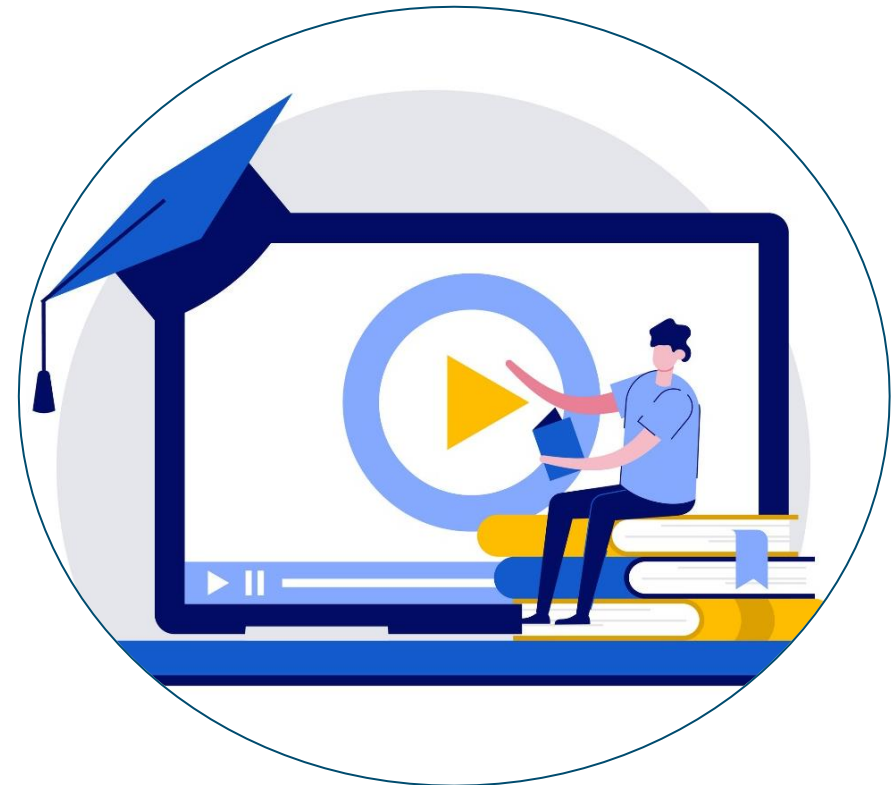
Who Can Register:

- Anyone!

Where to register:

The customer education
page of [NCDOR.gov](https://www.ncdor.gov)

Or scan this QR code



On-Demand Educational Resources

Business Tax Related Videos:

- SALES & USE TAX BASICS EMODULE
- ONLINE FILING AND PAYING SALES & USE TAX
- ENC3 TUTORIALS
- HOW TO COMPLETE YOUR NC WITHHOLDING ALLOWANCE FORM (NC-4)
- ONLINE FILING AND PAYING NC-5
- MARKETPLACE FACILITATORS AND SELLERS

GET THE LATEST INFORMATION

Most Service Centers are now open to the public for walk-in traffic on a limited schedule. Appointments are recommended and walk-ins are first come, first serve. [Walk-ins and appointment information](#)

An official website of the State of North Carolina

[Learn More About Us](#)

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2022 Tax Law Updates

Sales & Use Tax

Personal Taxes

Videos in Spanish

General Information

eModule	Description
Personal, Corporate Income and Franchise, & Sales and Use Tax Law Update eModule	This eModule summarizes legislative changes, to the State's Revenue laws for Individual Income and Withholding (Personal) Taxes, Corporate Income and Franchise Taxes, & Sales and Use Taxes effective for tax year 2022.

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