

## **D-422**

### 2024 UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS (REVISION DATE 11-24)

### **CHANGES FOR THE YEAR**

- Verbiage, tax year references and revision date updated.
- Tax rate decreased to 4.50%

#### **Production Details:**

Submission Approval Start Date:	November 27, 2024
Target Date for Initial Submission:	December 20, 2024
Required Approval Date:	January 16, 2025
Form Period Date Effective:	Calendar Year December 31, 2024; Fiscal Year November 30, 2025
For Filing Periods	December 2024 and later
Form Placed in Software:	After December 31, 2024
Unchanged/Updated:	Updated

# 2 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field

### **BARCODE:**

This form does not have a barcode.

### LOGO:

Do not reproduce the "NCDOR" Logo.

### **USE:**

- All capital letters for variable text
- Correct matching line geometry
- Complete the standardized formatting changes for the Software Provider Identification (SPID):
  - Remove the "NCDOR" Logo
  - Replace "Web" with your SPID above the revision date
  - SPID should be bold, in parenthesis, size 11, Arial font
- Various ID numbers using prefixes of 999, 900, 000 or 666 for FEINs/SSNs