

D-400 Sch AM (SD)

9-10-25

Amended Schedule
North Carolina Department of Revenue

DOR
Use
Only

Important: When filing an amended North Carolina individual income tax return, you must complete Form D-400 for the taxable year you are amending and select the "Amended Return" box located at the top of the form. In addition, you must attach this schedule, along with all supporting forms and schedules, to the front page of the amended Form D-400. If you do not, your refund may be delayed.

For calendar year 1234 or other tax year beginning 12 45 78 and ending 12 45 78

ALEXANDERX15MAX K MCALLISTERXXXXX20MAX SSN 900123456

MICHELLEX15MAX Q MCALLISTERXXXXX20MAX Spouse's SSN 900123456

Select box if there is a change in mailing address.

5121 VALDEZ CTXXXXXXXXXXXXXXXXX35MAX 11056

RALEIGHXXXXXXXXX20MAX NC 27605 FRNCOUNTRY WAKEX

Reason(s) for Amending Your Return

- Federal Audit Change (Attach federal audit report)
Additional Income (Include W-2, 1099, or K-1)
Adjustments to D-400 Schedule A (Attach schedule and any supporting documentation)
Adjustments to D-400 Schedule S (Attach schedule and any supporting documentation. Note: Do not select this box if you are amending your return to deduct expenses paid with a forgiven PPP loan. Instead, select the box below.)
Expenses Paid With a Forgiven PPP Loan (Include a copy of your 2020 Form D-400 and any supporting documentation. Important: Include a copy of your 2020 Form D-400 Schedule S.)
Adjustments to D-400 Schedule PN or PN-1 (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 900456789)
Military Spouse Residency Election Pursuant to Veterans Benefits and Transition Act
Original Return Previously Audited by the Department
Net Operating Loss (Include a copy of your NC-NOL worksheet and federal form 1045, including Schedules A and B as applicable)
Injured/Innocent Spouse
Tax Treaties
Unemployment Compensation Not Included in Federal Adjusted Gross Income for Tax Year 2020 (Attach any supporting documentation)
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. Important: When filing an amended North Carolina individual income tax return, complete Form D-400 for the taxable year you are amending and select the "Amended Return" box located at the top of the form. Attach this schedule, along with all supporting forms and schedules, to the front page of the amended D-400. Refunds will not be processed without a complete explanation of changes and required attachments.

ABCDEFGHIJKLMN... (Placeholder text for explanation of changes)

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