

D-400

INDIVIDUAL INCOME TAX RETURN 2025 (REVISION 9-8-25)

CHANGES FOR THE YEAR

- Barcode, revision date, tax rate, tax year references and verbiage updated.
- Tax Rate decreased to 4.25%.
- Line amounts should be populated with a value or enter a "0" on each field when applicable for all 7 of the test samples.
- NCDOR encourages Developers submit disaster language on (2) of the required test samples, not including the blank and full field. See Test Samples on Page 2.
- NOTE:** To avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 6 and 14 for Form D-400, including the full field.

Production Details:

Submission Approval Start Date:	October 31, 2025
Target Date for Initial Submission:	November 24, 2025
Required Approval Date:	December 17, 2025
Form Period Date Effective:	Calendar Year December 31, 2025 Fiscal Year November 30, 2026
For Filing Periods:	December 2025 and later
Form Placed in Software:	After December 31, 2025
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 Test Samples by PDF or 10 by Express Mail

BARCODE:

The barcode must read 70201XX027. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 27, Column 75 - 79 and Row 42, Column 75 - 79. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-point Courier font for scanband
- 12-point Courier font for variable data
- All capital letters for variable data
- Correct matching line geometry
- Data placement from SD version
- Each of the (5) filing statuses when submitting test samples
- Five (5) spaces in scan band for percentage but actual percentage on supporting pages
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "25" for the tax year including blank copy
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Proposed Variety of D-400 Test Samples from Page 2
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for SSNs

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD TEMPLATE
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A BALANCE DUE, REFUND DUE AND ZERO DUE AMOUNT
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE TEST SAMPLE WITH PRIMARY AND SPOUSE
- INCLUDE ONE TEST SAMPLE WITH PRIMARY MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH SPOUSE MIDDLE INITIAL
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA
- USE THE 18-POINT ARIAL FONT AND FORMAT OF COUNTYNAME_DISASTERDESCRIPTION AT THE TOP OF (2) TEST SAMPLES FOR DISASTER LANGUAGE. SEE "PLACEMENT OF VARIABLE DATA" ON PAGE 3.

PROPOSED VARIETY OF D-400 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
FS	1	2	3	4	5	4	2
PP	N	Y	Y	N	Y	Y	Y
DT	N	N	N	Y	N	N	N
OC	N	N	N	N	N	Y	N
TPRES	Y	Y	N	Y	Y	Y	N
SPRES	N	Y	N	N	N	N	N
VT	N	N	N	N	N	N	Y
SVT	N	Y	N	N	N	N	N
DS	N	Y	N	N	N	N	N
EA	N	N	N	Y	N	N	N
TD	-	-	-	06/28/25	-	-	-
SD	-	06/10/25	-	-	-	-	-
FDEXT	N	N	N	N	N	Y	N
CY/FY	CY	CY	CY	CY	CY	CY	FY
YOD SP	-	-	-	-	2025	-	-
NEG LN 6	N	N	N	N	N	Y	N
NEG LN14	N	N	N	N	Y	N	N
LN 10A	N	N	N	Y	N	N	N
LN 11	N	N	ITEMIZE	N	N	N	N
LN 13	N	Y	N	<100%	N	N	>100%
LN 14	Y	N	N	N	N	N	N
EU	E	BLANK	BLANK	BLANK	BLANK	E	BLANK
RESULTS	ANY	ANY	REFUND	PAYMENT	ZERO	ANY	ANY

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
2	CountyName_Disaster	24	25	48	Disaster Language (Optional)
7	Fiscal Year Beg.	32	8	39	Numeric: 02 01 25 No Punctuation 25 must be hard coded
7	And Ending	48	8	55	Numeric: 01 31 26 No Punctuation
21	Filing Status	6	2	7	FS
21	Filing Status	10	1	10	Numeric: 1 - 5 1: Single 2: Married Filing Jointly 3: Married Filing Separately 4: Head of Household 5: Qualifying Widow(er)
21	Paid Preparer	14	2	15	PP
21	Paid Preparer	18	1	18	Alpha: Y or N Y: Yes N: No
21	Deceased T/P	28	2	29	DT
21	Deceased T/P	32	1	32	Alpha: Y or N Y: Yes N: No
21	Out of Country	35	2	36	OC
21	Out of Country	39	1	39	Alpha: Y or N Y: Yes N: No
21	Taxpayer Resident	42	5	46	TPRES
21	Taxpayer Resident	49	1	49	Alpha: Y or N Y: Yes N: No
21	Spouse Resident	53	5	57	SPRES
21	Spouse Resident	60	1	60	Alpha: Y or N Y: Yes N: No
21	Veteran Taxpayer	65	2	66	VT
21	Veteran Taxpayer	69	1	69	Alpha: Y or N Y: Yes N: No

21	Spouse Veteran	73	3	75	SVT
21	Spouse Veteran	80	1	80	Alpha: Y or N Y: Yes N: No
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23	T/P Last Name	6	4	9	Alpha: 1 st four characters of last name.
23	Address	13	4	16	Alphanumeric: 1 st four characters of address
23	Zip Code	20	5	24	Numeric: 5-digit zip code
23	Deceased Spouse	28	2	29	DS
23	Deceased Spouse	32	1	32	Alpha: Y or N Y: Yes N: No
23	Executor/Administrator	35	2	36	EA
23	Executor/Administrator	39	1	39	Alpha: Y or N Y: Yes N: No
23	Taxpayer Date of Death	42	2	43	TD
23	Taxpayer Date of Death	46	8	53	Numeric: No Punctuation
23	Spouse Date of Death	58	2	59	SD
23	Spouse Date of Death	62	8	69	Numeric: No Punctuation
23	Federal Extension	73	5	77	FDEXT
23	Federal Extension	80	1	80	Alpha: Y or N Y: Yes N: No
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25	T/P First Name	6	15	20	Alpha
25	T/P Middle Initial	23	1	23	Alpha
25	T/P Last Name	26	20	45	Alpha
25	T/P SSN	49	9	57	Numeric: No dashes
25	County	65	5	69	Alpha: first 5 letters of county
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27	Spouse First Name	6	15	20	Alpha
27	Spouse Middle Initial	23	1	23	Alpha
27	Spouse Last Name	26	20	45	Alpha
27	Spouse SSN	49	9	57	Numeric: No dashes
27	State	61	2	62	Alpha
27	Zip code	65	5	69	Numeric: 5-digit zip code

29	Address	6	35	40	Alphanumeric
29	Apartment #	43	5	47	Alphanumeric
29	City	50	20	69	Alpha
31	Line 06	6	2	7	06
31	Line 06	13	9	21	Numeric, "-"
31	Line 16	31	2	32	16
31	Line 16	39	8	46	Numeric
31	Line 26C	54	3	56	26C
31	Line 26C	64	6	69	Numeric
33	Line 07	6	2	7	07
33	Line 07	14	8	21	Numeric
33	Line 18	31	2	32	18
33	Line 18	35	1	35	Alpha: Y or N Y: Yes N: No
33	Line 18	39	8	46	Numeric
33	Line 26E	54	3	56	26E
33	Line 26E	62	8	69	Numeric
35	Line 09	6	2	7	09
35	Line 09	14	8	21	Numeric
35	Line 20A	31	3	33	20A
35	Line 20A	39	8	46	Numeric
35	Exception to Underpayment	54	2	55	EU
35	Exception to Underpayment (EU)	69	1	69	Alpha: E or Blank E: Exception
37	Line 10A	6	3	8	10A
37	Line 10A	20	2	21	Numeric
37	Line 20B	31	3	33	20B
37	Line 20B	39	8	46	Numeric
37	Line 27	54	2	55	27
37	Line 27	62	8	69	Numeric

39	Line 10B	6	3	8	10B
39	Line 10B	17	5	21	Numeric
39	Line 21A	31	3	33	21A
39	Line 21A	39	8	46	Numeric
39	Line 29	54	2	55	29
39	Line 29	62	8	69	Numeric
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41	Line 11	6	2	7	11
41	Line 11	11	1	11	S
41	Line 11	14	1	14	Standard Deduction Alpha: Y or N Y: Yes N: No
41	Line 11	18	1	18	I
41	Line 11	21	1	21	Itemized Deduction Alpha: Y or N Y: Yes N: No
41	Line 21B	31	3	33	21B
41	Line 21B	39	8	46	Numeric
41	Line 30	54	2	55	30
41	Line 30	62	8	69	Numeric
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43	Line 11	6	2	7	11
43	Line 11	14	8	21	Numeric
43	Line 21C	31	3	33	21C
43	Line 21C	39	8	46	Numeric
43	Line 31	54	2	55	31
43	Line 31	62	8	69	Numeric
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45	Line 13	6	2	7	13
45	Line 13	17	5	21	Numeric
45	Line 21D	31	3	33	21D
45	Line 21D	39	8	46	Numeric
45	Line 32	54	2	55	32

45	Line 32	62	8	69	Numeric
47	Line 14	6	2	7	14
47	Line 14	13	9	21	Numeric, "-"
47	Line 26A	31	3	33	26A
47	Line 26A	39	8	46	Numeric
47	Line 34	54	2	55	34
47	Line 34	62	8	69	Numeric
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49	Line 15	6	2	7	15
49	Line 15	14	8	21	Numeric
49	Line 26B	31	3	33	26B
49	Line 26B	41	6	46	Numeric
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51	Taxpayer Number	6	2	7	TN
51	Taxpayer Number	12	10	21	Numeric: 10 digits required or Blank. No Zeroes.
51	Preparer Number	31	2	32	PN
51	Preparer Number	37	10	46	Numeric: 10 digits required or Blank. No Zeroes.
51	Paid Preparer	54	2	55	PP
51	Paid Preparer	61	9	69	Alphanumeric