

D-400V

INDIVIDUAL INCOME PAYMENT VOUCHER (INSTRUCTIONS 9-2-25 / FORM REVISION 9-16-08)

CHANGES FOR THE YEAR

- Form D-400V Instructions QR code was updated for 2025.
- Form D-400V was not updated for 2025
- If your company reproduced Form D-400V last year, your alignment and data placement for the form should match the approved trained version.
- If your company has not reproduced Form D-400V, then match the SD version.
- Form D-400V should include the following **updated** URL information in the QR code:
<https://eservices.dor.nc.gov/forms/d400v/>

Production Details:

Submission Approval Start Date:	September 26, 2025
Target Date for Initial Submission:	October 17, 2025
Required Approval Date	November 7, 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 by PDF or 10 by Express Mail which must include the following:
 - 1 Foreign
 - 6 Or more other Individual and Joint Examples

IMPORTANT: If you do not support one of the required types, list as a limitation.

BARCODE:

The barcode must read 72701XX006. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 61, Column 41-66 and Row 63, Column 41-66. Print the number above the barcode.

USE:

- 12-point Courier font for variable data
- 12-point Courier font for scanline
- All capital letters for variable data
- Amount due with 0.00 format
- Correct barcode length
- Correct check digits
- Correct matching line geometry
- Data placement from approved trained version
- Function Code 06408
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Period Ending Chart from Page 2
- Right aligned amount due
- Scanline Tax Period 20257
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2024, DO NOT UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2025 UNCHANGED FORM
- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS AND/OR A NEWLY DEVELOPED FORM
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2024, DO NOT SHIFT VERBIAGE AND LINE NUMBERS ON YOUR 2025 UNCHANGED FORM TEST SAMPLES
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA
- INCLUDE ONE FOREIGN TEST SAMPLE WITH ZIP CODE 00000
- INCLUDE ONE TEST SAMPLE WITH PRIMARY AND SPOUSE
- INCLUDE ONE TEST SAMPLE WITH PRIMARY MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH SPOUSE MIDDLE INITIAL

PROPOSED VARIETY OF D-400V TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
TAX TYPE	IND	IND	IND	IND	IND	IND	IND
CY/FY	CALENDAR	CALENDAR	CALENDAR	CALENDAR	FISCAL	CALENDAR	CALENDAR
FOREIGN	N	N	Y	N	N	N	N

Placement of Variable Data

Line Number	Identification	Print Position	Field Length	Print Position	Field Description
50	T/P SSN	7	9	15	Numeric: No Dashes
50	T/P Last Name	23	4	26	Alpha: First four characters of last name.
50	Address	31	4	34	Alphanumeric: First four characters of address.
50	Zip Code	39	5	43	Numeric: 5-digit zip code If Foreign address, enter 5 zeroes as this is a data captured field.
50	Spouse SSN	52	9	60	Numeric: No Dashes
52	T/P First Name	7	14	20	Alpha
52	T/P Middle Initial	22	1	22	Alpha
52	T/P Last Name	24	19	42	Alpha
52	Spouse First Name	45	14	58	Alpha
52	Spouse Middle Initial	60	1	60	Alpha
52	Spouse Last Name	62	19	80	Alpha
54	Address	7	35	41	Alphanumeric
54	Calendar Year	55	4	58	Numeric: 2025
56	City	7	20	26	Alpha
56	State	30	2	31	Alpha
56	Zip Code	35	5	39	Numeric: 5-digit zip code If Foreign address, enter 5 zeroes.
56	Foreign Country	49	10	58	Alpha: If Applicable
58	Amount Due	67	11	77	Numeric: 0.00