D-400 Schedule AM
North Carolina Amended Schedule

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 fill in the "Amended Return" circle located at the top right 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 ____ or other tax year beginning *(MM-DD-YY)* __-__-__ and ending *(MM-DD-YY)* __-__-__

Your Social Security Number ___-__-____ ← You must enter your social security number(s) → Spouse's Social Security Number ___-__-____

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 - If this is a change, fill in circle. ○ Apartment Number

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

Reason(s) for Amending Your Return *(Fill in all applicable circles)*

- ○ 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 fill in this circle if you are amending your return to deduct expenses paid with a forgiven PPP loan. Instead, fill in the circle below.)*
- ○ Expenses Paid With A Forgiven PPP Loan *(Include 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 _____-_____-_____)
- ○ Military Spouse Residency Election Pursuant to Veterans Benefits and Transition Act
- ○ Original Return Previously Audited by the Department
- ○ Net Operating Loss *(Include copy of your federal form 1045, including Schedules A and B)*
- ○ 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 fill in the "Amended Return" circle located at the top right 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.**

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

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