

FORM NC-8453 INSTRUCTIONS

Purpose of Form: Form NC-8453 has two purposes:

- It authenticates the electronic filing of Form D-400, Individual Income Tax Return, and Form D-400TC, Individual Tax Credits.
- It serves as a mechanism to submit to the Department of Revenue documents and forms that must be attached to or filed with Form D-400 or Form D-400TC.

When and Where to File: If you are electronically filing your Form D-400 and Form D-400TC using your personal computer, you must file a signed Form NC-8453 with the North Carolina Department of Revenue along with wage and tax statements, and any required attachments. Required attachments include:

- 1099-R if you claim a Bailey retirement deduction on Form D-400
- Proof of payment of tax paid to another state on Form D-400TC
- Form NC-478 and NC-478A-H on Form D-400TC

You should mail Form NC-8453 to the Department on the next working day after you have received acknowledgment that the Department has accepted your electronically filed return. The address for mailing this form should be included in your acknowledgment message. If not, mail Form NC-8453 to North Carolina Department of Revenue, P O Box R, Raleigh NC 27634-0010.

If a tax professional is filing your return electronically, the tax professional will retain the signed Form NC-8453, wage and tax statements, and any required attachments. The tax professional must make this information available to the Department upon request. The tax professional should mail Form NC-478 and NC-478A-H to the Department **without** the NC-8453 attached. The mailing address is stated on the Form NC-478.

Declaration Control Number (DCN): The DCN is a 14-digit number assigned to your return by the electronic filing software. You will use the same DCN number for Federal and State purposes. Clearly type or print the DCN in the top right corner of Form NC-8453 in the area labeled "Internal Revenue Service Declaration Control Number".

Name and Social Security Number (SSN): Please print in black or blue ink or type the information in the spaces provided. Make sure the social security number is legible and correct. If a joint return is filed, make sure the names and social security numbers are listed in the same order.

Part 1. Tax Return Information

Enter the necessary information as requested from the North Carolina Individual Income Tax Return, Form D-400. Use only whole dollar amounts.

Part 2. Affirmation of Taxpayer

In order for your electronic return to be valid, you must sign the affirmation to certify that the information reported on your electronic return is accurate and complete. If a joint return is transmitted, both husband and wife must sign.

Part 3. Affirmation of Electronic Return Originator (ERO)

You **do not** have to complete this section if you are electronically filing your own return using your personal computer. This section should be completed if a tax professional is electronically filing your return for you.

Part 4. Affirmation of Paid Preparer

You **do not** have to complete this section if you are electronically filing your own return using your personal computer. This section should be completed if you have paid someone to prepare your return.

What and How to File: If you are required to file Form NC-8453 with the Department, you must include your wage and tax statements, any required attachments for Form D-400 or Form D-400TC, and any tax credit forms in the NC-478 series or attachments to these forms. Staple your W-2s, 1099s, and any other statements that show the amount of North Carolina tax withheld to Form NC-8453 at the place indicated at the top left corner of the form. Put all other documents accompanying Form NC-8453 behind the NC-8453 and do not staple them to the NC-8453.

Payment Options: You may pay your tax on-line or by mailing your payment to the Department.

- **On-line** – You may pay your tax on-line by bank draft, Visa, or Mastercard. Go to the Department's web site , www.dor.state.nc.us and click on *Electronic Services* for details.
- **Mail** – You may pay by sending a check or money order to the Department. Send a D-400V, Payment Voucher, with your payment. If your tax preparation software or your tax professional does not provide you with a D-400V, you can obtain one from the Department's web site, www.dor.state.nc.us. **Do not** staple or otherwise attach your check or money order to Form NC-8453 and **do not** mail it with that form. Send the payment voucher in a separate envelope to the address on the voucher by April 15. Do not staple or otherwise attach your check or money order to the voucher. Put the check or money order behind the D-400V Payment Voucher and put them loose in the envelope.

Refunds: You should receive your refund within four weeks from the date the North Carolina Department of Revenue acknowledges receipt of your electronically transmitted return. Beginning with tax season 2002, you may elect to receive your refund by direct deposit. If you or your spouse owes money to the North Carolina Department of Revenue, another State agency, or the IRS, the amount owed will be deducted from the refund. Because a refund claim must be resolved before a refund check can be processed, applying a refund to any debt will delay processing of the return.