

FORM NC-8453 INSTRUCTIONS

Purpose of Form: Use Form NC-8453 to authenticate the electronic portion of your 1999 Form D-400 and D-400TC, and to send your wage and tax statements and any other supporting schedules or statements. You must complete Form D-400 and Form D-400TC, if applicable, before you complete Form NC-8453.

Who Must File: If you are filing your 1999 Form D-400 and Form D-400TC through an on-line service provider or transmitter, you must file a signed 1999 Form NC-8453 with the North Carolina Department of Revenue. Failure to file a 1999 Form NC-8453 along with wage and tax statements may result in your not being allowed to file electronically next year.

When and Where to File: You must mail this form to the North Carolina Department of Revenue on the next working day after you have received acknowledgment from your on-line service provider or transmitter that the North Carolina Department of Revenue 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 the: North Carolina Department of Revenue, PO Box R, Raleigh, NC 27634-0010.

Declaration Control Number (DCN): The DCN is a 14-digit number assigned to your return by your on-line service provider or transmitter. 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.

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 being 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

Your electronically transmitted return is not considered accurate and complete without the signed Form NC-8453. If a joint return is being 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 filing through an on-line service provider or transmitter.

Part 4. Affirmation of Paid Preparer

You **do not** have to complete this section if you are filing through an on-line service provider or transmitter.

W2s and Other Attachments: Staple your W2s to Form NC-8453 at the place indicated at the top left of the form. Put all other attachments, such as tax forms and schedules, behind the NC-8453. Do not staple the other attachments to the NC-8453. Put Form NC-478 and any form in the NC-478 letter series, such as the NC-478A, in front of any other attachments. Staple the NC-478s and any other attachments together.

Payment: If you owe tax, do not staple or otherwise attach your check or money order to Form NC-8453. Instead, mail your payment along with Form D400-V, North Carolina Payment Voucher, to the N.C. Department of Revenue by April 15, 2000. Do not staple or otherwise attach your check or money order to the Payment Voucher. Put the check or money order behind the Payment Voucher and then 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. 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. Application of a refund to any of these debts will result in a delay in the processing of the return because all claims against a refund must be resolved before a refund check can be processed. Please allow at least four weeks from the date of acknowledgment before calling or writing the North Carolina Department of Revenue about the status of your refund.