Last Name *(First 10 Characters)*	Your Social Security Number

Part II. Short Method - Read the instructions before completing Lines 9 through 15. The Short Method cannot be used in all circumstances.

9.	Enter the amount, if any, from Part I, Line 5	9.	
10.	Enter the total amount, if any, of estimated tax payments you made	10.	
11.	Add Lines 9 and 10	11.	
12.	**Total underpayment for year.** Line 8 minus Line 11. (If zero or less, **stop;** you do not owe interest.)	12.	
13.	Multiply Line 12 by **.04949;** enter the result	13.	
14.	• If the amount on Line 12 was paid **on or after** 4/15/24, enter -0-. • If paid **before** 4/15/24, make the following computation to find the amount to enter on Line 14.	14.	

<center>

Amount on Line 12 X **Number of days paid before 4/15/24** X .00022

</center>

15.	**Interest on the underpayment** *(Line 13 minus Line 14. Enter the result here and on Form D-400, Line 26e.)* ►	15.	

Part III. Regular Method

Section A - Figure Your Underpayment

<center>

Payment Due Dates
(If the payment due date falls on a Saturday, Sunday or holiday, the payment is due on or before the next business day.)

</center>

		(a) 4/15/23	(b) 6/15/23	(c) 9/15/23	(d) 1/15/24
16.	Divide Line 8 by 4 and enter the result in each column. **Exception:** If you use the annualized income installment method, complete Form D-422A, 2023 Annualized Income Installment Worksheet, and check this box. → ☐				
17.	Estimated tax paid and North Carolina income tax withheld. For Column (a) only, enter the amount from Line 17 on Line 21. (If Line 17 is equal to or more than Line 16 for each payment period, **stop;** you do not owe interest.) *Complete Lines 18 through 24 of one column before going to the next column.*				
18.	Enter amount, if any, from Line 24 of previous column				
19.	Add Lines 17 and 18				
20.	Add amounts on Lines 22 and 23 of the previous column and enter the result				
21.	Subtract Line 20 from Line 19 and enter the result. If zero or less, enter zero. (For Column (a) only, enter the amount from Line 17.)				
22.	Remaining underpayment from previous period. If the amount on Line 21 is -0-, subtract Line 19 from Line 20 and enter the result. Otherwise, enter -0-.				
23.	**Underpayment.** If Line 16 is larger than or equal to Line 21, subtract Line 21 from Line 16 and enter the result. Enter -0- on Line 18 of the next column and go to Line 19. Otherwise, go to Line 24.				
24.	**Overpayment.** If Line 21 is larger than Line 16, subtract Line 16 from Line 21 and enter the result. Then go to Line 18 of next column.				

Section B - Figure the Interest on Underpayment (Complete Lines 25 and 26 of one column before going to the next column.)

April 15, 2023 - December 31, 2023		4/15/23	6/15/23	9/15/23	
25.	Number of days **after** the date shown above Line 25 through the date the amount on Line 23 was paid or 12/31/23, whichever is earlier.	*Days:*	*Days::*	*Days:*	
26.	Underpayment on Line 23 (see instructions) X Number of days on Line 25 / 365 X .07	$	$	$	

January 1, 2024 - April 15, 2024		12/31/23	12/31/23	12/31/23	1/15/24
27.	Number of days **after** the date shown above Line 27 through the date the amount on Line 23 was paid or 4/15/24, whichever is earlier.	*Days:*	*Days:*	*Days:*	*Days:*
28.	Underpayment on Line 23 (see instructions) X Number of days on Line 27 / 366 X .08	$	$	$	$

29.	**Interest on the underpayment** *(Add the amounts on Lines 26 and 28 for each column. Enter the result here and on Form D-400, Line 26e.)* ► 29.	$