

Worksheet for Computation of N.C. Estimated Income Tax

1. Estimated Federal Adjusted Gross Income	1. _____
2. Estimated Additions to Federal Adjusted Gross Income (See Individual Income Tax Instructions for Form D-400)	2. _____
3. Add Lines 1 and 2 and enter the total	3. _____
4. Estimated Deductions from Federal Adjusted Gross Income (See Individual Income Tax Instructions for Form D-400)	4. _____
5. Child Deduction (Important: To determine the amount of the deduction, see the Department's website.)	5. _____
6. N.C. Standard Deduction or N.C. Itemized Deductions (Important: The N.C. standard deduction and the N.C. itemized deductions are not identical to the federal amounts and are subject to certain limitations. If you plan to claim the N.C. standard deduction, use the amount shown below for your filing status.)	6. _____
7. Estimated North Carolina Taxable Income (Add Lines 4, 5, and 6; subtract the total from Line 3)	7. _____
8. Amount of Tax (Use the Tax Rate shown below)	8. _____
9. a. Estimated N.C. Income Tax Withheld	a. _____
b. Estimated Tax Credits	b. _____
c. Other Tax Payments	c. _____
10. Add Lines 9a, 9b, and 9c	10. _____
11. Estimated Income Tax (Subtract Line 10 from Line 8. If \$1,000 or more, fill out and mail the estimated income tax form along with your payment. If less than \$1,000, no payment is required at this time.)	11. _____
12. If the first payment you are required to make is due April 15, enter 1/4 of Line 11 here and in the space marked " Amount of this Payment " on Form NC-40. (Round off cents to the nearest whole dollar)	12. _____

For Tax Years Beginning on or after January 1, 2024

Tax Rate	North Carolina Standard Deduction	
4.5% of North Carolina Taxable Income	Filing Status	N.C. Standard Deduction
	Married, filing jointly/surviving spouse	\$ 25,500
	Head of Household	\$ 19,125
	Single	\$ 12,750
	Married, filing separately	\$ 12,750