



D-400 Schedule A 2021 N.C. Itemized Deductions

DOR
Use
Only

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

N.C. Standard Deduction or N.C. Itemized Deductions

You may deduct from federal adjusted gross income either the N.C. standard deduction or N.C. itemized deductions. You can determine the amount of your N.C. standard deduction by looking at the chart below. If you claim the N.C. standard deduction, do not complete Lines 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

N.C. Standard Deduction

(In general, the N.C. standard deduction is equal to the amount listed below based on your filing status. However, if you are not eligible for a standard deduction on the federal income tax return, your N.C. standard deduction amount is zero. For more information on eligibility, see the instructions.)

If your filing status is:

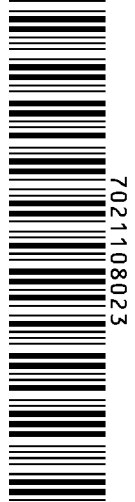
- Single
- Head of household
- Married filing jointly
- Qualifying widow(er)/Surviving Spouse
- Married filing separately:
 - If your spouse does not claim itemized deductions
 - If your spouse claims itemized deductions

Your N.C. standard deduction is:

\$ 10,750
 \$ 16,125
 \$ 21,500
 \$ 21,500
 \$ 10,750
 \$ 0
 \$ 0

If you are not eligible for a standard deduction on your federal tax return

\$ 0



1. Home Mortgage Interest (See instructions)	▶	1.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
2. Real Estate Property Taxes	▶	2.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2)		3.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
4. Home Mortgage Interest and Real Estate Property Taxes Limitation		4.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
5. Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)	▶	5.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
6. Charitable Contributions (See instructions)	▶	6.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
7. a. Medical and Dental Expenses Before Limitation (See instructions)	▶	7a.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.		7b.	<input type="radio"/>	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00
c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.		7c.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
d. Medical and Dental Expenses After Limitation (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)	▶	7d.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
8. Repayment of Claim of Right Income	▶	8.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
9. Reserved for Future Use <input type="text"/>	▶	9.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	
10. Total N.C. Itemized Deductions (Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)		10.	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.00	