



D-400 Schedule S 2021 N.C. Adjustments for Individuals

DOR
Use
Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

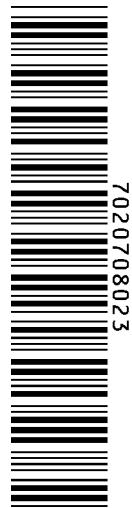
Last Name (First 10 Characters)

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

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | |
|---------------------------------------------------------------------------------------------------------------------|-------|------------------------------------|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | [][] , [][][] , [][][] .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | [][] , [][][] , [][][] .00 |
| 3. Bonus Depreciation | ▶ 3. | [][] , [][][] , [][][] .00 |
| 4. IRC Section 179 Expense | ▶ 4. | [][] , [][][] , [][][] .00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | [][] , [][][] , [][][] .00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 | ▶ 6. | [][] , [][][] , [][][] .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | [][] , [][][] , [][][] .00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | [][] , [][][] , [][][] .00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | [][] , [][][] , [][][] .00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | [][] , [][][] , [][][] .00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | [][] , [][][] , [][][] .00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | [][] , [][][] , [][][] .00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | [][] , [][][] , [][][] .00 |
| 14. Reserved for Future Use <input style="width: 400px;" type="text"/> | ▶ 14. | [][] , [][][] , [][][] .00 |
| 15. Total Additions - Add Lines 1 through 14 <small>(Enter the total here and on Form D-400, Line 7)</small> | ▶ 15. | [][] , [][][] , [][][] .00 |



10 digit last name input boxes

9 digit social security number input boxes

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Main table with 38 rows for deductions, including State or Local Income Tax Refund, Interest Income, Social Security benefits, Retirement benefits, Bonus Asset Basis, Bonus Depreciation, IRC Section 179 Expense, etc.

