



D-400 Schedule S 2019 Supplemental Schedule

DOR
Use
Only

If you complete Schedule S, you MUST attach the 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

Important: Refer to the Instructions before completing Parts A, B, or C of this form.

Part A. Additions to Federal Adjusted Gross Income

	Enter Whole U.S. Dollars Only
1. Interest income from obligations of states other than North Carolina	▶ 1. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
2. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2	▶ 2. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
3. Bonus depreciation	▶ 3. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
4. IRC section 179 expense	▶ 4. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
5. Other additions to federal adjusted gross income (Attach explanation or schedule)	▶ 5. <input type="text"/> , <input type="text"/> , <input type="text"/> .00
6. Total additions - Add Lines 1 through 5 (Enter the total here and on Form D-400, Line 7)	▶ 6. <input type="text"/> , <input type="text"/> , <input type="text"/> .00



Part B. Deductions from Federal Adjusted Gross Income

(Only deduct items that are included in federal adjusted gross income)

7. State or local income tax refund	▶ 7. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
8. Interest income from obligations of the United States or United States' possessions	▶ 8. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
9. Taxable portion of Social Security and Railroad Retirement Benefits	▶ 9. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
10. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees (Bailey settlement - Important: See instructions)	▶ 10. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
11. Bonus depreciation		
▶ 11a. 2014	▶ 11b. 2015	▶ 11c. 2016
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
▶ 11d. 2017	▶ 11e. 2018	11f. Total (Add Lines 11a -11e)
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
12. IRC section 179 expense		
▶ 12a. 2014	▶ 12b. 2015	▶ 12c. 2016
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
▶ 12d. 2017	▶ 12e. 2018	12f. Total (Add Lines 12a -12e)
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
13. Recognized IRC section 1400Z-2 gain	▶ 13. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
14. Other deductions from federal adjusted gross income (Attach explanation or schedule)	▶ 14. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	
15. Total deductions - Add Lines 7 through 10, 11f, 12f, 13, and 14 (Enter the total here and on Form D-400, Line 9)	▶ 15. <input type="text"/> , <input type="text"/> , <input type="text"/> .00	

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Part C. 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 16 through 24. Instead, enter the amount of the N.C. standard deduction on Form D-400, Line 11. Important: If you claim the N.C. standard deduction and you did not complete Part A or Part B on page 1, do not attach this form to Form D-400. If you choose to itemize, complete Lines 16 through 24 and attach this form to Form D-400.

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:	Your N.C. standard deduction is:
• Single	\$ 10,000
• Head of household	\$ 15,000
• Married filing jointly	\$ 20,000
• Qualifying widow(er)/Surviving Spouse	\$ 20,000
• Married filing separately:	
If your spouse <u>does not</u> claim itemized deductions	\$ 10,000
If your spouse claims itemized deductions	\$ 0
If you are not eligible for a standard deduction on your federal tax return	\$ 0



16. Home mortgage interest (See instructions) ▶ 16. □□,□□□,□□□ .00

17. Real estate property taxes ▶ 17. □□,□□□,□□□ .00

18. Home mortgage interest and real estate property taxes before limitation (Add Lines 16 and 17) 18. □□,□□□,□□□ .00

19. Home mortgage interest and real estate property taxes limitation 19. 20,000 .00

20. Home mortgage interest and real estate property taxes after limitation (Compare Line 18 to Line 19; enter whichever is less.) ▶ 20. □□,□□□,□□□ .00

21. Charitable contributions (See instructions) ▶ 21. □□,□□□,□□□ .00

22. a. Medical and dental expenses before limitation (See instructions) ▶ 22a. □□,□□□,□□□ .00

b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle. ▶ 22b. □□,□□□,□□□ .00

c. Multiply Line 22b by 10% (0.10). If zero or less, enter a zero. 22c. □□,□□□,□□□ .00

d. Medical and dental expenses after limitation ▶ 22d. □□,□□□,□□□ .00
(Subtract Line 22c from Line 22a. If Line 22c is more than Line 22a, enter a zero.)

23. Repayment of claim of right income ▶ 23. □□,□□□,□□□ .00

24. Total N.C. itemized deductions 24. □□,□□□,□□□ .00
(Add Lines 20, 21, 22d, and 23. Enter the total here and on Form D-400, Line 11.)