D-400 Schedule A
2020 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 9. Instead, enter the amount of the 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:	Your N.C. standard deduction is:
• Single	$ 10,750
• Head of household	$ 16,125
• Married filing jointly	$ 21,500
• Qualifying widow(er)/Surviving Spouse	$ 21,500
• Married filing separately:	
If your spouse does not claim itemized deductions	$ 10,750
If your spouse claims itemized deductions	$ 0
If you are not eligible for a standard deduction on your federal tax return	$ 0

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1. Home Mortgage Interest *(See instructions)* ▶ 1. ___,___,___ .00

2. Real Estate Property Taxes ▶ 2. ___,___,___ .00

3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation *(Add Lines 1 and 2)* 3. ___,___,___ .00

4. Home Mortgage Interest and Real Estate Property Taxes Limitation 4. 20,000 .00

5. Home Mortgage Interest and Real Estate Property Taxes After Limitation *(Compare Line 3 to Line 4; enter whichever is less.)* ▶ 5. ___,___,___ .00

6. Charitable Contributions *(See instructions)* ▶ 6. ___,___,___ .00

7. a. Medical and Dental Expenses Before Limitation *(See instructions)* ▶ 7a. ___,___,___ .00

b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle. 7b. ○ ___,___,___ .00

c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. 7c. ___,___,___ .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. ___,___,___ .00

8. Repayment of Claim of Right Income ▶ 8. ___,___,___ .00

9. Total N.C. Itemized Deductions *(Add Lines 5, 6, 7d, and 8. Enter the total here and on Form D-400, Line 11.)* 9. ___,___,___ .00