



D-400 Schedule S 2020 Supplemental Schedule

DOR
Use
Only

If you are required to add certain items to Adjusted Gross Income on Form D-400, Line 7, or if you are entitled to take deductions from Adjusted Gross Income on Form D-400, Line 9, you must complete and 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
[][][] - [][] - [][][][]

Important: Refer to the Instructions before completing Parts A and B 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. | [][], [][][], [][][] | .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund Under IRC Section 1400Z-2 | ▶ 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 2020 | ▶ 6. | [][], [][][], [][][] | .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | [][], [][][], [][][] | .00 |
| 8. Excess Net Operating Loss Carryforward Deduction | ▶ 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 Tuition and Related Expenses | ▶ 11. | [][], [][][], [][][] | .00 |
| 12. Excess Business Loss | ▶ 12. | [][], [][][], [][][] | .00 |
| 13. Qualified Education Loan Payments by Employer | ▶ 13. | [][], [][][], [][][] | .00 |
| 14. Expenses Deducted Under a Forgiven PPP Loan | ▶ 14. | [][], [][][], [][][] | .00 |
| 15. Business Interest Limitation | ▶ 15. | [][], [][][], [][][] | .00 |
| 16. Above-the-line Qualified Charitable Contribution Deduction | ▶ 16. | [][], [][][], [][][] | .00 |
| 17. Total Additions - Add Lines 1 through 16 (Enter the total here and on Form D-400, Line 7) | ▶ 17. | [][], [][][], [][][] | .00 |



10 digit 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)

Enter Whole U.S. Dollars Only

Main table with 33 rows for deductions, including State or Local Income Tax Refund, Interest Income, Social Security Benefits, Bonus Depreciation, IRC Section 179 Expense, etc.

