

D-400 Schedule S 2014 North Carolina Supplemental Schedule

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Last Name (First 10 Characters)

Your Social Security Number

Important: Refer to the **D-400 Income Tax Instructions** before completing Parts A, B, C, or D of this form.
You must attach this form to Form D-400, otherwise, we may be unable to process your return.

Part A. Additions to Federal Adjusted Gross Income (See Line Instructions on Page 12.)

Enter Whole U.S. Dollars Only

- 1. Interest income from obligations of states other than North Carolina ▶ 1. _____ .00
- 2. Adjustment for domestic production activities (See instructions on Page 12) ▶ 2. _____ .00
- 3. Other additions to federal adjusted gross income (Attach explanation or schedule) ▶ 3. _____ .00
- 4. **Total additions** - Add Lines 1 through 3 (Enter the total here and on Form D-400, Line 7) ▶ 4. _____ .00



Part B. Deductions from Federal Adjusted Gross Income (See Line Instructions beginning on Page 12.)

- 5. State or local income tax refund if included on Line 10 of Federal Form 1040 ▶ 5. _____ .00
- 6. Interest income from obligations of the United States or United States' possessions ▶ 6. _____ .00
- 7. Taxable portion of Social Security and Railroad Retirement Benefits included on your federal return ▶ 7. _____ .00
- 8. Retirement benefits received by **vested** N.C. State government, N.C. local government, or federal government retirees (Bailey settlement - Important: See Line instructions on Page 12) ▶ 8. _____ .00
- 9. Adjustment for bonus depreciation added back in 2009, 2010, 2011, 2012 and 2013 (See Line instructions on Page 12)

9a. 2009 ▶ _____ .00	9b. 2010 ▶ _____ .00	9c. 2011 ▶ _____ .00
9d. 2012 ▶ _____ .00	9e. 2013 ▶ _____ .00	

(Add Lines 9a, 9b, 9c, 9d, and 9e and enter on Line 9f.)

9f. _____ .00
- 10. Adjustment for section 179 expense deduction added back in 2010, 2011, 2012, and 2013 (See Line instructions on Page 12)

10a. 2010 ▶ _____ .00	10b. 2011 ▶ _____ .00
10c. 2012 ▶ _____ .00	10d. 2013 ▶ _____ .00

(Add Lines 10a, 10b, 10c, and 10d and enter on Line 10e.)

10e. _____ .00
- 11. Other deductions from federal adjusted gross income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) ▶ 11. _____ .00
- 12. **Total deductions** - Add Lines 5 through 8 and Lines 9f, 10e, and 11 (Enter the total here and on Form D-400, Line 9) ▶ 12. _____ .00



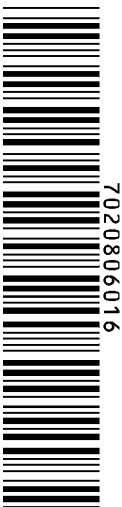
Important: You may deduct from federal adjusted gross income either the **N.C. standard deduction** or **N.C. itemized deductions**. If the amount of N.C. standard deduction exceeds the allowable N.C. itemized deductions enter the appropriate amount for your filing status from the following chart on Form D-400, Line 11; otherwise, complete Part C, Itemized Deductions.

If your filing status is:	Your standard deduction is:
Single	\$7,500
Married filing jointly/Qualifying widow(er)	\$15,000
Married filing separately	
If spouse <u>does not claim</u> itemized deductions	\$7,500
If spouse <u>claims</u> itemized deductions	0
Head of household	\$12,000

Note: If you are (1) married filing a separate return for North Carolina income tax purposes and your spouse itemizes deductions, or (2) a nonresident alien, or (3) filing a short-year return because of a change in your accounting period, you are not entitled to the standard deduction.

Part C. N.C. Itemized Deductions (See Line Instructions on Page 13.)

Note: No itemized deductions included on federal Schedule A (Form 1040) are allowed as N.C. itemized deductions except **qualified home mortgage interest, real estate property taxes, and charitable contributions.**

<p>13. Qualifying home mortgage interest</p> <p>14. Real estate property taxes</p> <p>15. Total home mortgage interest and real estate property taxes (Add Lines 13 and 14 and enter result)</p> <p>16. Qualifying home mortgage interest and real estate property taxes limitation</p> <p>17. Allowable home mortgage interest and real estate property taxes (Compare Line 15 and Line 16, and enter whichever is less)</p> <p>18. Charitable contributions</p> <p>19. Total N.C. itemized deductions, add Lines 17 and 18 and enter the amount (Enter on Form D-400, Line 11)</p>		<p>▶ 13. _____ .00</p> <p>▶ 14. _____ .00</p> <p>▶ 15. _____ .00</p> <p>▶ 16. <u>20000</u> .00</p> <p>▶ 17. _____ .00</p> <p>▶ 18. _____ .00</p> <p>▶ 19. _____ .00</p>
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Part D. Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents

(See Line Instructions on Page 13. Note: Do not complete Lines 20 through 22 if you were a full-year resident.)

Fill in applicable circles

Fill in circle(s) if you or your spouse **moved into or out of North Carolina** during the year and enter the dates of residency in the boxes. → You Spouse

You		Spouse	
Date residency began	Date residency ended	Date residency began	Date residency ended
____-____-____	____-____-____	____-____-____	____-____-____
(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)	(MM-DD-YY)

Fill in circle(s) if you or your spouse were **nonresidents of North Carolina** for the entire year. →

Part-year residents and nonresidents must read the instructions on Page 13 and complete the worksheet on Page 14 to determine the amounts to enter on Lines 20 and 21 below.

<p>20. Enter the amount from Column B, Line 28 of the Part-Year Resident/Nonresident Worksheet on Page 14 of the Instructions.</p> <p>21. Enter the amount from Column A, Line 28 of the Part-Year Resident/Nonresident Worksheet on Page 14 of the Instructions.</p> <p>22. Divide Line 20 by Line 21 (Enter the result as a decimal amount here and on Form D-400, Line 13; round to four decimal places.)</p>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>If amount on Line 20 or 21 is negative, fill in circle.</p> <p>Example: ●</p> </div>	<p>▶ 20. ○ _____ .00</p> <p>▶ 21. ○ _____ .00</p> <p>▶ 22. _____</p>
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