

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only 1. 99,999.00 (with red X)

Enter Whole U.S. Dollars Only 1. 99999.00 (with green checkmark)

Do not use brackets for negative numbers

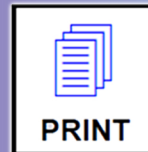
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only 1. [99999.00] (with red X)

Enter Whole U.S. Dollars Only 1. -99999.00 (with green checkmark)

Printing

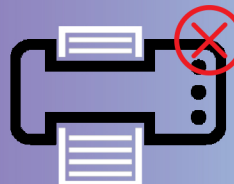
Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

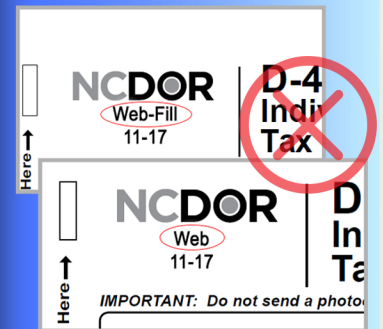


Do not select "print both sides of the paper"



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400 Schedule S 2017 Supplemental Schedule

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)

Your Social Security Number

Do not send a photocopy of this form.

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.
- 2. Adjustment for domestic production activities ▶ 2.
- 3. Adjustment for bonus depreciation ▶ 3.
- 4. Adjustment for section 179 expense deduction ▶ 4.
- 5. Other additions to federal adjusted gross income
(Attach explanation or schedule) ▶ 5.
- 6. **Total additions** - Add Lines 1 through 5
(Enter the total here and on Form D-400, Line 7) ▶ 6.



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.
- 8. Interest income from obligations of the United States or United States' possessions ▶ 8.
- 9. Taxable portion of Social Security and Railroad Retirement Benefits ▶ 9.
- 10. Retirement benefits received by **vested** N.C. State government, N.C. local government, or federal government retirees
(Bailey settlement - Important: See instructions) ▶ 10.

11. Adjustment for bonus depreciation

- ▶ 11a. 2012 ▶ 11b. 2013 ▶ 11c. 2014
- ▶ 11d. 2015 ▶ 11e. 2016

11f. Total
(Add Lines 11a -11e)

12. Adjustment for section 179 expense deduction

- ▶ 12a. 2012 ▶ 12b. 2013 ▶ 12c. 2014
- ▶ 12d. 2015 ▶ 12e. 2016

12f. Total
(Add Lines 12a -12e)

- 13. Other deductions from federal adjusted gross income (Attach explanation or schedule) ▶ 13.

- 14. **Total deductions** - Add Lines 7 through 10, 11f, 12f, and 13 (Enter the total here and on Form D-400, Line 9) ▶ 14.

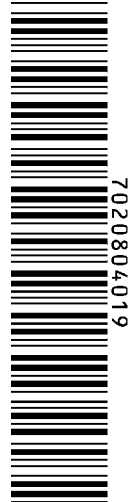
Part C. N.C. Standard Deduction or N.C. Itemized Deductions

Important: Refer to the instructions before completing Part C.

N.C. Standard Deduction

Enter the N.C. standard deduction from the chart below:

N.C. Standard Deduction	
<i>(The N.C. standard deduction is equal to the amount listed below based on your filing status, unless you are not eligible for a standard deduction on the federal income tax return. The N.C. standard deduction amount is zero for a person who is not eligible for the federal standard deduction. For more information on eligibility, see the instructions.)</i>	
If your filing status is:	Your N.C. standard deduction is:
• Single	\$ 8,750
• Head of household	\$ 14,000
• Married filing jointly	\$ 17,500
• Qualifying widow(er)/Surviving Spouse	\$ 17,500
• Married filing separately:	
If your spouse <u>does not</u> claim itemized deductions	\$ 8,750
If your spouse claims itemized deductions	\$ 0



If you claim the N.C. standard deduction, **STOP HERE**. Do not complete Lines 15 through 23. Enter the N.C. standard deduction amount on Form D-400, Line 11. If you itemized deductions on your federal return, you may claim N.C. itemized deductions. If you choose to itemize, complete Lines 15 through 23 to determine the amount of N.C. itemized deductions.

Important: If you claim the N.C. standard deduction and you did not complete Part A or Part B, do not attach this form to Form D-400.

N.C. Itemized Deductions

- 15. Qualifying home mortgage interest ▶ 15.
- 16. Real estate property taxes ▶ 16.
- 17. Total home mortgage interest and real estate property taxes 17.
(Add Lines 15 and 16)
- 18. Qualifying home mortgage interest and real estate property taxes limitation 18.
- 19. Allowable home mortgage interest and real estate property taxes ▶ 19.
(Compare Line 17 to Line 18, and enter whichever is less.)
- 20. Charitable contributions ▶ 20.
- 21. Medical and dental expenses ▶ 21.
(Only include expenses that are allowed as a deduction on Schedule A, Federal Form 1040, Line 4)
- 22. Repayment of claim of right income ▶ 22.
- 23. **Total N.C. itemized deductions** 23.
(Add Lines 19 through 22. Enter the total here and on Form D-400, Line 11.)