

D-400 Schedule S

2014 North Carolina

Supplemental Schedule

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

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.
6. Interest income from obligations of the United States
or United States' possessions ▶ 6.
7. Taxable portion of Social Security and Railroad Retirement Benefits
included on your federal return ▶ 7.
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.

9. Adjustment for bonus depreciation added back in 2009, 2010, 2011, 2012 and 2013
(See Line instructions on Page 12)

9a. 2009	9b. 2010	9c. 2011
▶	▶	▶

9d. 2012	9e. 2013
▶	▶

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

9f.

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

10a. 2010	10b. 2011
▶	▶

10c. 2012	10d. 2013
▶	▶

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

10e.

11. Other deductions from federal adjusted gross income (Attach explanation or schedule.
Do not include any deduction for retirement benefits on this line.) ▶ 11.

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.

2014



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.**

- | | | |
|---|--|-------|
| 13. Qualifying home mortgage interest | | ▶ 13. |
| 14. Real estate property taxes | | ▶ 14. |
| 15. Total home mortgage interest and real estate property taxes
(Add Lines 13 and 14 and enter result) | | 15. |
| 16. Qualifying home mortgage interest and real estate property taxes limitation | | 16. |
| 17. Allowable home mortgage interest and real estate property taxes
(Compare Line 15 and Line 16, and enter whichever is less) | | ▶ 17. |
| 18. Charitable contributions | | ▶ 18. |
| 19. Total N.C. itemized deductions , add Lines 17 and 18 and enter the amount
(Enter on Form D-400, Line 11) | | 19. |

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.

- | | |
|---|-------|
| 20. Enter the amount from Column B, Line 28 of the Part-Year Resident/Nonresident Worksheet on Page 14 of the Instructions. | ▶ 20. |
| 21. Enter the amount from Column A, Line 28 of the Part-Year Resident/Nonresident Worksheet on Page 14 of the Instructions. | ▶ 21. |
| 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.) | 22. |