

For more help go to www.ncdor.gov/web-fill-form-instructions

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 ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

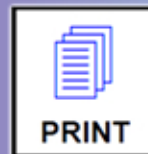
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

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



Before printing, select "actual size"

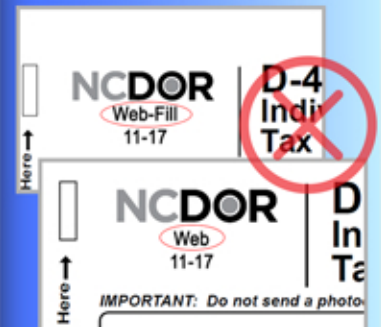


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400 Schedule A

2023 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)

Your Social Security Number

Do not send a photocopy of this form.

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 10. Instead, enter the amount of your 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.)

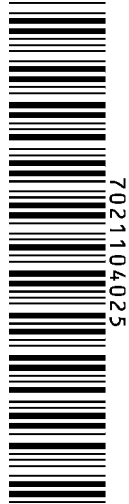
If your filing status is:

- Single
- Head of household
- Married filing jointly
- Qualifying widow(er)/Surviving Spouse
- Married filing separately:
 - If your spouse does not claim itemized deductions
 - If your spouse claims itemized deductions

Your N.C. standard deduction is:

\$ 12,750
\$ 19,125
\$ 25,500
\$ 25,500
\$ 12,750
\$ 0
\$ 0

If you are not eligible for a standard deduction on your federal tax return \$ 0



- | | | |
|---|---|------------|
| 1. Home Mortgage Interest <i>(See instructions)</i> | ▶ | 1. |
| 2. Real Estate Property Taxes | ▶ | 2. |
| 3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation <i>(Add Lines 1 and 2)</i> | | 3. |
| 4. Home Mortgage Interest and Real Estate Property Taxes Limitation | | 4. |
| 5. Home Mortgage Interest and Real Estate Property Taxes After Limitation <i>(Compare Line 3 to Line 4; enter whichever is less.)</i> | ▶ | 5. |
| 6. Charitable Contributions <i>(See instructions)</i> | ▶ | 6. |
| 7. a. Medical and Dental Expenses Before Limitation <i>(See instructions)</i> | ▶ | 7a. |
| b. Enter the amount from Form D-400, Line 6. | | 7b. |
| c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. | | 7c. |
| d. Medical and Dental Expenses After Limitation <i>(Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)</i> | ▶ | 7d. |
| 8. Repayment of Claim of Right Income | ▶ | 8. |
| 9. Reserved for Future Use | ▶ | 9. |
| 10. Total N.C. Itemized Deductions <i>(Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)</i> | | 10. |