

D-400 Schedule S

2016 North Carolina Supplemental Schedule

Last Name (First 10 Characters)

Your Social Security Number

IMPORTANT: Do not send a photocopy of this form.

Important: Refer to the Instructions before completing Parts A, B, C, or D of this form. If you complete 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.)

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.) | ▶ | 2. |
| 3. Adjustment for bonus depreciation (See instructions.) | ▶ | 3. |
| 4. Adjustment for section 179 expense deduction (See instructions.) | ▶ | 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 (See Line Instructions.)

- | | | |
|---|---|------|
| 7. State or local income tax refund if included on Line 10 of Federal Form 1040 | ▶ | 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 included on your federal return | ▶ | 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 added back in 2011, 2012, 2013, 2014, and 2015
(See instructions.) | | |
| 11a. 2011 | ▶ | |
| 11b. 2012 | ▶ | |
| 11c. 2013 | ▶ | |
| 11d. 2014 | ▶ | |
| 11e. 2015 | ▶ | |
| (Add Lines 11a, 11b, 11c, 11d, and 11e and enter on Line 11f.) | | 11f. |
| 12. Adjustment for section 179 expense deduction added back in 2011, 2012, 2013, 2014, and 2015
(See instructions.) | | |
| 12a. 2011 | ▶ | |
| 12b. 2012 | ▶ | |
| 12c. 2013 | ▶ | |
| 12d. 2014 | ▶ | |
| 12e. 2015 | ▶ | |
| (Add Lines 12a, 12b, 12c, 12d, and 12e and enter on Line 12f.) | | 12f. |
| 13. Other deductions from federal adjusted gross income (Attach explanation or schedule. Do not include any deduction for retirement benefits on this line.) | ▶ | 13. |
| 14. Total deductions - Add Lines 7 through 10 and Lines 11f, 12f, and 13. (Enter the total here and on Form D-400, Line 9.) | | 14. |



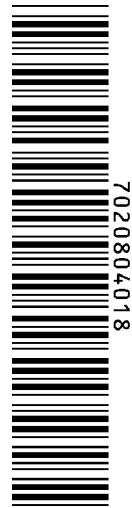
Important: If you are entitled to and claim the standard deduction on your federal income tax return, you **MUST** claim the N.C. standard deduction on your State return. If you itemized your deductions on your federal return, you may claim either the N.C. itemized deductions **OR** the N.C. standard deduction on your State return unless you are not entitled to the N.C. standard deduction. (See **Note** below.) If you claim the N.C. standard deduction, do not complete Part C. Enter the appropriate amount for your filing status from the following chart on Form D-400, Line 11. Otherwise, complete Part C, Itemized Deductions. **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. (See instructions.)

If your filing status is:	Your standard deduction is:
Single	\$ 8,250
Married filing jointly/Qualifying widow(er)	\$ 16,500
Married filing separately	
If spouse <u>does not claim</u> itemized deductions	\$ 8,250
If spouse <u>claims</u> itemized deductions	\$ 0
Head of household	\$ 13,200

Part C. N.C. Itemized Deductions (See Line Instructions.)
(Do not complete Part C if N.C. standard deduction is claimed on Form D-400, Line 11.)

Note: No itemized deductions included on Schedule A, Federal Form 1040 are allowed as N.C. itemized deductions except **qualified home mortgage interest, real estate property taxes, charitable contributions, medical and dental expenses, and repayment of claim of right income.**

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



Part D. Computation of North Carolina Taxable Income for Part-Year Residents and Nonresidents
(See Line Instructions.) Note: Do not complete Lines 24 through 26 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. Enter the dates of residency in the boxes below. → 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 complete the **Part-Year Resident/Nonresident Worksheet** in the instructions to determine the amounts to enter on Lines 24 and 25 below.

- 24. Enter the amount from **Column B, Line 30 of the Part-Year Resident/Nonresident Worksheet** (See instructions.) ▶ 24.
- 25. Enter the amount from **Column A, Line 30 of the Part-Year Resident/Nonresident Worksheet** (See instructions.) ▶ 25.
- 26. Divide Line 24 by Line 25. (Enter the result as a decimal amount here and on Form D-400, Line 13; round to four decimal places.) ▶ 26.