

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"

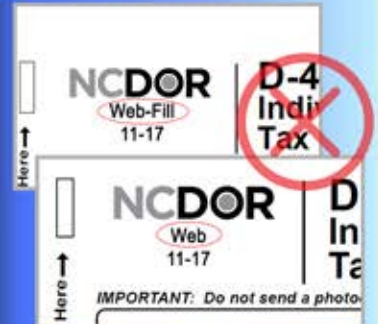


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400 Schedule S

2020 Supplemental Schedule

DOR
Use
Only

If you are required to add certain items to Adjusted Gross Income on Form D-400, Line 7, or if you are entitled to take deductions from Adjusted Gross Income on Form D-400, Line 9, you must complete and 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

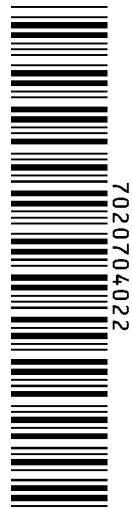
Do not send a photocopy of this form.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Important: Refer to the Instructions before completing Parts A and B 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. Deferred Gains Reinvested Into an Opportunity Fund Under IRC Section 1400Z-2 | ▶ | 2. |
| 3. Bonus Depreciation | ▶ | 3. |
| 4. IRC Section 179 Expense | ▶ | 4. |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ | 5. |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020 | ▶ | 6. |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ | 7. |
| 8. Excess Net Operating Loss Carryforward Deduction | ▶ | 8. |
| 9. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose | ▶ | 9. |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ | 10. |
| 11. Qualified Tuition and Related Expenses | ▶ | 11. |
| 12. Excess Business Loss | ▶ | 12. |
| 13. Qualified Education Loan Payments by Employer | ▶ | 13. |
| 14. Expenses Deducted Under a Forgiven PPP Loan | ▶ | 14. |
| 15. Business Interest Limitation | ▶ | 15. |
| 16. Above-the-line Qualified Charitable Contribution Deduction | ▶ | 16. |
| 17. Total Additions - Add Lines 1 through 16 (Enter the total here and on Form D-400, Line 7) | | 17. |



2020

Part B. Deductions From Federal Adjusted Gross Income (Only deduct items that are included in federal adjusted gross income)

Enter Whole U.S. Dollars Only

18. State or Local Income Tax Refund ▶ 18.

19. Interest Income From Obligations of the United States or United States' Possessions ▶ 19.

20. Taxable Portion of Social Security and Railroad Retirement Benefits ▶ 20.

21. Retirement Benefits Received by **Vested** N.C. State Government, N.C. Local Government, or Federal Government Retirees (**Bailey settlement - Important: See instructions**) ▶ 21.

22. Bonus Asset Basis ▶ 22.

23. Bonus Depreciation

▶ 23a. 2015

▶ 23b. 2016

▶ 23c. 2017

▶ 23d. 2018

▶ 23e. 2019

23f. Total
(Add Lines 23a -23e)

24. IRC Section 179 Expense

▶ 24a. 2015

▶ 24b. 2016

▶ 24c. 2017

▶ 24d. 2018

▶ 24e. 2019

24f. Total
(Add Lines 24a -24e)

25. Recognized IRC Section 1400Z-2 Gain ▶ 25.

26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 ▶ 26.

27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe ▶ 27.

28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020 ▶ 28.

29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction ▶ 29.

30. Personal Education Savings Account Deposits ▶ 30.

31. State Emergency Response and Disaster Relief Reserve Fund Payments ▶ 31.

32. Certain Economic Incentives ▶ 32.

33. Extra Credit Grant ▶ 33.

34. **Total Deductions** - Add Lines 18 through 22, 23f, 24f, and 25 through 33 (Enter the total here and on Form D-400, Line 9) ▶ 34.

