



# Instructions For Handwritten Forms

## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



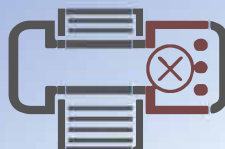
## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



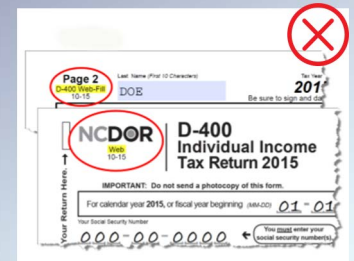
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# 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)

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

Your Social Security Number

**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.	<input type="text"/>	.00
2. Deferred Gains Reinvested Into an Opportunity Fund Under IRC Section 1400Z-2	▶ 2.	<input type="text"/>	.00
3. Bonus Depreciation	▶ 3.	<input type="text"/>	.00
4. IRC Section 179 Expense	▶ 4.	<input type="text"/>	.00
5. S-Corporation Shareholder Built-in Gains Tax	▶ 5.	<input type="text"/>	.00
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020	▶ 6.	<input type="text"/>	.00
7. Unabsorbed Net Operating Loss Deduction	▶ 7.	<input type="text"/>	.00
8. Excess Net Operating Loss Carryforward Deduction	▶ 8.	<input type="text"/>	.00
9. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose	▶ 9.	<input type="text"/>	.00
10. Discharge of Qualified Principal Residence Indebtedness	▶ 10.	<input type="text"/>	.00
11. Qualified Tuition and Related Expenses	▶ 11.	<input type="text"/>	.00
12. Excess Business Loss	▶ 12.	<input type="text"/>	.00
13. Qualified Education Loan Payments by Employer	▶ 13.	<input type="text"/>	.00
14. Expenses Deducted Under a Forgiven PPP Loan	▶ 14.	<input type="text"/>	.00
15. Business Interest Limitation	▶ 15.	<input type="text"/>	.00
16. Above-the-line Qualified Charitable Contribution Deduction	▶ 16.	<input type="text"/>	.00
17. <b>Total Additions</b> - Add Lines 1 through 16 (Enter the total here and on Form D-400, Line 7)	▶ 17.	<input type="text"/>	.00



**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.	_____	.00
19. Interest Income From Obligations of the United States or United States' Possessions	▶ 19.	_____	.00
20. Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 20.	_____	.00
21. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government Retirees <b>(Bailey settlement - Important: See instructions)</b>	▶ 21.	_____	.00
22. Bonus Asset Basis	▶ 22.	_____	.00
23. Bonus Depreciation			
▶ 23a. 2015	▶ 23b. 2016	▶ 23c. 2017	
_____ .00	_____ .00	_____ .00	
▶ 23d. 2018	▶ 23e. 2019		
_____ .00	_____ .00		
	<b>23f. Total</b>		
	(Add Lines 23a -23e)	_____	.00
24. IRC Section 179 Expense			
▶ 24a. 2015	▶ 24b. 2016	▶ 24c. 2017	
_____ .00	_____ .00	_____ .00	
▶ 24d. 2018	▶ 24e. 2019		
_____ .00	_____ .00		
	<b>24f. Total</b>		
	(Add Lines 24a -24e)	_____	.00
25. Recognized IRC Section 1400Z-2 Gain	▶ 25.	_____	.00
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	▶ 26.	_____	.00
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 27.	_____	.00
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	▶ 28.	_____	.00
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 29.	_____	.00
30. Personal Education Savings Account Deposits	▶ 30.	_____	.00
31. State Emergency Response and Disaster Relief Reserve Fund Payments	▶ 31.	_____	.00
32. Certain Economic Incentives	▶ 32.	_____	.00
33. Extra Credit Grant	▶ 33.	_____	.00
<b>34. Total Deductions</b> - Add Lines 18 through 22, 23f, 24f, and 25 through 33 (Enter the total here and on Form D-400, Line 9)	34.	_____	.00

