



Instructions For Handwritten Forms

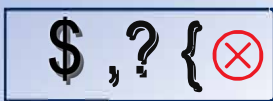
Guidelines



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."



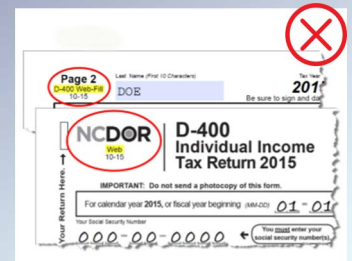
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



D-400 Schedule S 2019 Supplemental Schedule

DOR
Use
Only

If you complete Schedule S, you MUST attach the 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, B, or C 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. | _____ | .00 |
| 2. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2 | ▶ 2. | _____ | .00 |
| 3. Bonus depreciation | ▶ 3. | _____ | .00 |
| 4. IRC section 179 expense | ▶ 4. | _____ | .00 |
| 5. Other additions to federal adjusted gross income
(Attach explanation or schedule) | ▶ 5. | _____ | .00 |
| 6. Total additions - Add Lines 1 through 5
(Enter the total here and on Form D-400, Line 7) | ▶ 6. | _____ | .00 |



Part B. Deductions from Federal Adjusted Gross Income

(Only deduct items that are included in federal adjusted gross income)

- | | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------------------|-----------|
| 7. State or local income tax refund | ▶ 7. | _____ | .00 |
| 8. Interest income from obligations of the United States or United States' possessions | ▶ 8. | _____ | .00 |
| 9. Taxable portion of Social Security and Railroad Retirement Benefits | ▶ 9. | _____ | .00 |
| 10. Retirement benefits received by vested N.C. State government, N.C. local government, or federal government retirees
(Bailey settlement - Important: See instructions) | ▶ 10. | _____ | .00 |
| 11. Bonus depreciation | | | |
| ▶ 11a. 2014 | ▶ 11b. 2015 | ▶ 11c. 2016 | |
| _____ .00 | _____ .00 | _____ .00 | |
| ▶ 11d. 2017 | ▶ 11e. 2018 | | |
| _____ .00 | _____ .00 | | |
| | | 11f. Total | |
| | | (Add Lines 11a - 11e) | _____ .00 |
| 12. IRC section 179 expense | | | |
| ▶ 12a. 2014 | ▶ 12b. 2015 | ▶ 12c. 2016 | |
| _____ .00 | _____ .00 | _____ .00 | |
| ▶ 12d. 2017 | ▶ 12e. 2018 | | |
| _____ .00 | _____ .00 | | |
| | | 12f. Total | |
| | | (Add Lines 12a - 12e) | _____ .00 |
| 13. Recognized IRC section 1400Z-2 gain | ▶ 13. | _____ | .00 |
| 14. Other deductions from federal adjusted gross income (Attach explanation or schedule) | ▶ 14. | _____ | .00 |
| 15. Total deductions - Add Lines 7 through 10, 11f, 12f, 13, and 14 (Enter the total here and on Form D-400, Line 9) | ▶ 15. | _____ | .00 |

