

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 ☐

▶ 1. 99,999

Enter Whole U.S. Dollars Only ☒

▶ 1. 99999

Do not use brackets for
negative numbers. Use
a minus sign to show
the amount is negative.

Enter Whole U.S. Dollars Only ☐

▶ 1. [99999]

Enter Whole U.S. Dollars Only ☒

▶ 1. -99999

Printing

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



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

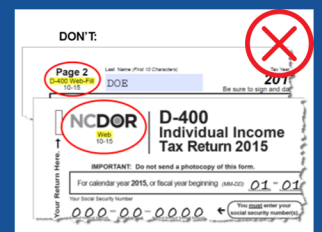


Set the page scaling
to "none." The Auto-
Rotate and Center
checkbox should be
unchecked.



Before Sending...

Do not mix form
types



Do not submit
photocopies of
returns. Submit
original returns only.



D-400 Schedule A

2025 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

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. |