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.

Before Sending

Do not submit photocopies of returns. Submit originals only.

Do not mix form types.

Printing

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

Do not select “print on both sides of paper.”
### Part A. Additions to Federal Adjusted Gross Income

1. Interest income from obligations of states other than North Carolina

2. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2

3. Bonus depreciation

4. IRC section 179 expense

5. Other additions to federal adjusted gross income (Attach explanation or schedule)

6. **Total additions** - Add Lines 1 through 5
   (Enter the total here and on Form D-400, Line 7)

### 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

8. Interest income from obligations of the United States or United States' possessions

9. Taxable portion of Social Security and Railroad Retirement Benefits

10. Retirement benefits received by **vested** N.C. State government, N.C. local government, or federal government retirees
   *(Bailey settlement - Important: See instructions)*

11. Bonus depreciation

   - 11a. 2014
   - 11b. 2015
   - 11c. 2016
   - 11d. 2017
   - 11e. 2018

11f. **Total**
   (Add Lines 11a - 11e)

12. IRC section 179 expense

   - 12a. 2014
   - 12b. 2015
   - 12c. 2016
   - 12d. 2017
   - 12e. 2018

12f. **Total**
   (Add Lines 12a - 12e)

13. Recognized IRC section 1400Z-2 gain

14. Other deductions from federal adjusted gross income (Attach explanation or schedule)

15. **Total deductions** - Add Lines 7 through 10, 11f, 12f, 13, and 14
   (Enter the total here and on Form D-400, Line 9)

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**Enter Whole U.S. Dollars Only**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interest income from obligations of states other than North Carolina</td>
<td>0.00</td>
</tr>
<tr>
<td>2</td>
<td>Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2</td>
<td>0.00</td>
</tr>
<tr>
<td>3</td>
<td>Bonus depreciation</td>
<td>0.00</td>
</tr>
<tr>
<td>4</td>
<td>IRC section 179 expense</td>
<td>0.00</td>
</tr>
<tr>
<td>5</td>
<td>Other additions to federal adjusted gross income (Attach explanation or schedule)</td>
<td>0.00</td>
</tr>
<tr>
<td>6</td>
<td><strong>Total additions</strong></td>
<td>0.00</td>
</tr>
<tr>
<td>7</td>
<td>State or local income tax refund</td>
<td>0.00</td>
</tr>
<tr>
<td>8</td>
<td>Interest income from obligations of the United States or United States' possessions</td>
<td>0.00</td>
</tr>
<tr>
<td>9</td>
<td>Taxable portion of Social Security and Railroad Retirement Benefits</td>
<td>0.00</td>
</tr>
<tr>
<td>10</td>
<td>Retirement benefits received by <strong>vested</strong> N.C. State government, N.C. local government, or federal government retirees (Bailey settlement - Important: See instructions)</td>
<td>0.00</td>
</tr>
<tr>
<td>11a</td>
<td>Bonus depreciation 2014</td>
<td>0.00</td>
</tr>
<tr>
<td>11b</td>
<td>Bonus depreciation 2015</td>
<td>0.00</td>
</tr>
<tr>
<td>11c</td>
<td>Bonus depreciation 2016</td>
<td>0.00</td>
</tr>
<tr>
<td>11d</td>
<td>Bonus depreciation 2017</td>
<td>0.00</td>
</tr>
<tr>
<td>11e</td>
<td>Bonus depreciation 2018</td>
<td>0.00</td>
</tr>
<tr>
<td>11f</td>
<td><strong>Total</strong>  (Add Lines 11a - 11e)</td>
<td>0.00</td>
</tr>
<tr>
<td>12a</td>
<td>IRC section 179 expense 2014</td>
<td>0.00</td>
</tr>
<tr>
<td>12b</td>
<td>IRC section 179 expense 2015</td>
<td>0.00</td>
</tr>
<tr>
<td>12c</td>
<td>IRC section 179 expense 2016</td>
<td>0.00</td>
</tr>
<tr>
<td>12d</td>
<td>IRC section 179 expense 2017</td>
<td>0.00</td>
</tr>
<tr>
<td>12e</td>
<td>IRC section 179 expense 2018</td>
<td>0.00</td>
</tr>
<tr>
<td>12f</td>
<td><strong>Total</strong>  (Add Lines 12a - 12e)</td>
<td>0.00</td>
</tr>
<tr>
<td>13</td>
<td>Recognized IRC section 1400Z-2 gain</td>
<td>0.00</td>
</tr>
<tr>
<td>14</td>
<td>Other deductions from federal adjusted gross income (Attach explanation or schedule)</td>
<td>0.00</td>
</tr>
<tr>
<td>15</td>
<td><strong>Total deductions</strong>  (Add Lines 7 through 10, 11f, 12f, 13, and 14)</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Part C. 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 16 through 24. Instead, enter the amount of the N.C. standard deduction on Form D-400, Line 11. Important: If you claim the N.C. standard deduction and you did not complete Part A or Part B on page 1, do not attach this form to Form D-400. If you choose to itemize, complete Lines 16 through 24 and attach this form to Form D-400.

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: Your N.C. standard deduction is:
• Single $10,000
• Head of household $15,000
• Married filing jointly $20,000
• Qualifying widow(er)/Surviving Spouse $20,000
• Married filing separately:
  • If your spouse does not claim itemized deductions $10,000
  • If your spouse claims itemized deductions $0

If you are not eligible for a standard deduction on your federal tax return $0

16. Home mortgage interest (See instructions) 16. ____________ .00
17. Real estate property taxes 17. ____________ .00
18. Home mortgage interest and real estate property taxes before limitation (Add Lines 16 and 17) 18. ____________ .00
19. Home mortgage interest and real estate property taxes limitation 19. 20,000 .00
20. Home mortgage interest and real estate property taxes after limitation (Compare Line 18 to Line 19; enter whichever is less.) 20. ____________ .00
21. Charitable contributions (See instructions) 21. ____________ .00
22a. Medical and dental expenses before limitation (See instructions) 22a. ____________ .00
22b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle. 22b. _0__ .00
22c. Multiply Line 22b by 10% (0.10). If zero or less, enter a zero. 22c. ____________ .00
22d. Medical and dental expenses after limitation (Subtract Line 22c from Line 22a. If Line 22c is more than Line 22a, enter a zero.) 22d. ____________ .00
23. Repayment of claim of right income 23. ____________ .00
24. Total N.C. itemized deductions (Add Lines 20, 21, 22d, and 23. Enter the total here and on Form D-400, Line 11.) 24. ____________ .00