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. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Enter the amount from Form D-400 Schedule S</strong></td>
<td><strong>Amount of Column A subject to N.C. tax</strong></td>
</tr>
</tbody>
</table>

5. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose 5.  
6. Discharge of Qualified Principal Residence Indebtedness 6.  
8. Qualified Education Loan Payments by Employer 8.  
11. **Total Other Additions** (Add lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e. 11.  

### Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income

<table>
<thead>
<tr>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Enter the amount from Form D-400 Schedule S</strong></td>
<td><strong>Amount of Column A subject to N.C. tax</strong></td>
</tr>
</tbody>
</table>

14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe 14.  
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction 16.  
17. Personal Education Savings Account Deposits 17.  
20. Extra Credit Grant 20.  
21. **Total Other Deductions** (Add lines 12 through 20) Enter the total here and on Form D-400 Schedule PN, Line 19h. 21.  