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
   - Enter Whole U.S. Dollars Only
   - 1. ________ __________ .00
2. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2
   - 2. ________ __________ .00
3. Adjustment for bonus depreciation
   - 3. ________ __________ .00
4. Adjustment for IRC section 179 expense deduction
   - 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. Adjustment for bonus depreciation
    - 11a. 2013 ________ __________ .00
    - 11b. 2014 ________ __________ .00
    - 11c. 2015 ________ __________ .00
    - 11d. 2016 ________ __________ .00
    - 11e. 2017 ________ __________ .00
    - **11f. Total** (Add Lines 11a -11e) ________ __________ .00
12. Adjustment for IRC section 179 expense deduction
    - 12a. 2013 ________ __________ .00
    - 12b. 2014 ________ __________ .00
    - 12c. 2015 ________ __________ .00
    - 12d. 2016 ________ __________ .00
    - 12e. 2017 ________ __________ .00
    - **12f. Total** (Add Lines 12a -12e) ________ __________ .00
13. Other deductions from federal adjusted gross income
    (Attach explanation or schedule)
    - 13. ________ __________ .00
14. **Total deductions** - Add Lines 7 through 10, 11f, 12f, and 13
    (Enter the total here and on Form D-400, Line 9)
    - 14. ________ __________ .00
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 15 through 23. 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 15 through 23 and attach this form to Form D-400.

<table>
<thead>
<tr>
<th>N.C. Standard Deduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>(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.)</td>
</tr>
<tr>
<td>If your filing status is:</td>
</tr>
<tr>
<td>Single</td>
</tr>
<tr>
<td>Head of household</td>
</tr>
<tr>
<td>Married filing jointly</td>
</tr>
<tr>
<td>Qualifying widow(er)/Surviving Spouse</td>
</tr>
<tr>
<td>Married filing separately:</td>
</tr>
<tr>
<td>If your spouse does not claim itemized deductions</td>
</tr>
<tr>
<td>If your spouse claims itemized deductions</td>
</tr>
<tr>
<td>If you are not eligible for a standard deduction on your federal tax return</td>
</tr>
</tbody>
</table>

15. Home mortgage interest *(See instructions)*  ► 15. ........................... .00
16. Real estate property taxes  ► 16. ........................... .00
17. Home mortgage interest and real estate property taxes before limitation *(Add Lines 15 and 16)* 17. ........................... .00
18. Home mortgage interest and real estate property taxes limitation  18. ........................... 20 0 0 0 0 .00
19. Home mortgage interest and real estate property taxes after limitation *(Compare Line 17 to Line 18; enter whichever is less.)*  ► 19. ........................... .00
20. Charitable contributions *(See instructions)*  ► 20. ........................... .00
21. a. Medical and dental expenses before limitation *(See instructions)*  ► 21a. ........................... .00
b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.  ► 21b. ........................... .00
c. Multiply Line 21b by 7.5% (0.075). If zero or less, enter a zero. 21c. ........................... .00
d. Medical and dental expenses after limitation *(Subtract Line 21c from Line 21a. If Line 21c is more than Line 21a, enter a zero.)*  ► 21d. ........................... .00
22. Repayment of claim of right income  ► 22. ........................... .00
23. Total N.C. itemized deductions *(Add Lines 19, 20, 21d, and 22. Enter the total here and on Form D-400, Line 11.)* 23. ........................... .00