

## 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.”



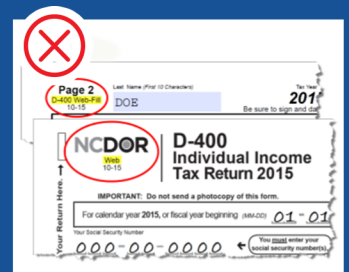
### Before You Send



Do not submit  
photocopies of returns.  
Submit originals only.



Do not mix form types



# NC K-1 Supplemental Schedule 2025 Owner or Beneficiary's Share of N.C. Additions and Deductions

DOR  
Use  
Only

A pass-through entity, estate, or trust that reported N.C. additions or N.C. deductions to an owner or beneficiary on a NC K-1 form must provide each owner or beneficiary the information necessary for the owner or beneficiary to prepare the appropriate N.C. tax return. The pass-through entity, estate, or trust may use this schedule to provide the necessary information to the owner or beneficiary. (For more information, see the instructions for the appropriate N.C. tax return.)

Entity's Legal Name (USE CAPITAL LETTERS)			Federal Employer ID Number	
<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>	
Individual Owner or Beneficiary's First Name	M.I.	Individual Owner or Beneficiary's Last Name	Owner or Beneficiary's Social Security Number	
<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>	
Non-Individual Owner or Beneficiary's Legal Name			Owner or Beneficiary's Federal Employer ID Number	
<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>			<div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>	

## Part A. Additions to Income (Complete Column A and Column B, if applicable, for each owner or beneficiary.)

		COLUMN A Enter the Amount from all Sources	COLUMN B Enter the Amount Attributable to N.C.
1. Interest Income From Obligations of States Other Than North Carolina	1.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
2. Deferred Gains Reinvested Into an Opportunity Fund	2.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
3. Bonus Depreciation	3.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
4. IRC Section 179 Expense	4.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
5. S Corporation Shareholder Built-in Gains Tax	5.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2025	6.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
7. Federal Net Operating Loss Deduction	7.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	8.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	9.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
10. Discharge of Qualified Principal Residence Indebtedness	10.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
11. Qualified Education Loan Payments by Employer	11.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
12. Expenses allocable to income exempt or excluded from gross income	12.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
13. Discharge of Certain Student Loan Debt	13.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
14. Taxed Pass-Through Entity Loss	14.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
15. Reserved for Future Use	15.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>
16. <b>Total Additions</b> - Add Lines 1 through 15 (Include your share of the applicable N.C. addition on your N.C. income tax return. For more information, see the instructions for the applicable return.)	16.	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>	<div style="border: 1px solid black; height: 25px; width: 100%;"></div>

Entity's Legal Name (First 10 Characters)

Federal Employer ID Number

Owner or Beneficiary's Name (First 10 Characters)

Identifying Number

**Part B. Deductions From Income** (Complete Column A and Column B, if applicable, for each owner or beneficiary.)

17. State or Local Income Tax Refund	17.		
18. Interest Income From Obligations of the United States or United States' Possessions	18.		
19. Taxable Portion of Social Security and Railroad Retirement Benefits	19.		
20. Bailey Retirement Benefits	20.		
21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	21.		
22. Bonus Asset Basis	22.		
23. Bonus Depreciation			
23a. 2020	23b. 2021	23c. 2022	
23d. 2023	23e. 2024	23f.	
24. IRC Section 179 Expense			
24a. 2020	24b. 2021	24c. 2022	
24d. 2023	24e. 2024	24f.	
25. Recognized IRC Section 1400Z-2 Gain	25.		
26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	26.		
27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	27.		
28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	28.		
29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	29.		
30. Personal Education Student Account Deposits	30.		
31. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	31.		
32. Certain Economic Incentive Payments	32.		
33. Certain N.C. Grant Payments	33.		
34. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	34.		
35. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	35.		
36. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	36.		
37. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	37.		
38. Taxed Pass-Through Entity Income			
38a. N.C. Sourced	38a.		
38b. Non-N.C. Sourced	38b.		
39. N.C. Net Operating Loss	39.		
40. Reserved for Future Use	40.		
41. <b>Total Deductions</b> - Add Lines 17 through 22, 23f, 24f, and 25 through 40 (Include your share of the applicable N.C. deduction on your N.C. income tax return. For more information, see the instructions for the applicable return.)	41.		