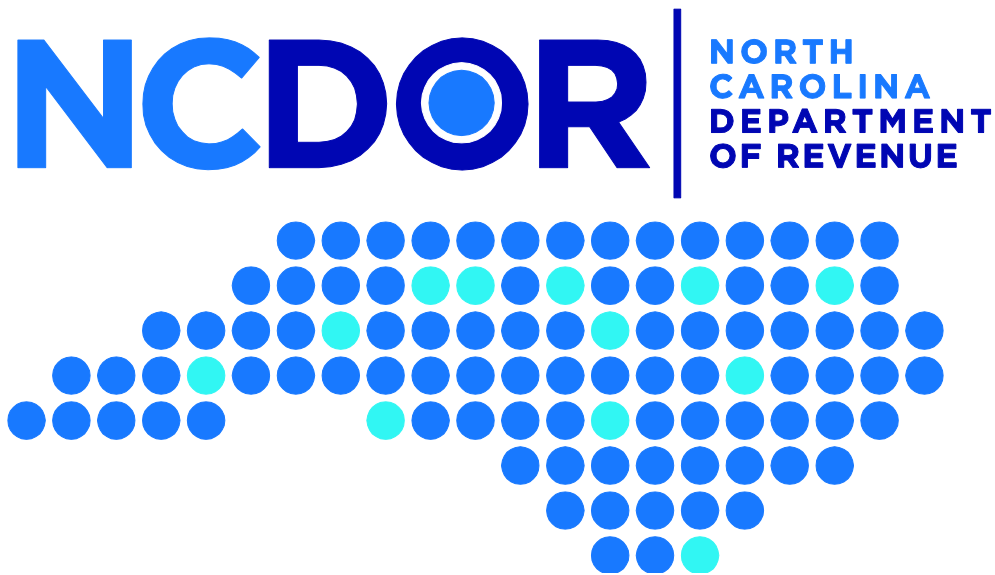


2021 Test Booklet



North Carolina Department of Revenue

Important: Page numbers referenced on the attached forms are not for the Volunteer's Guide to Preparing North Carolina Individual Income Tax Returns. The page numbers reference the North Carolina Individual Income Tax Instruction Booklet, Form D-401.

16. Tax Credits (From Form D-400TC, Part 3, Line 20)**17. Subtract** Line 16 from Line 15**18. Consumer Use Tax** (See instructions)If you certify that no Consumer Use Tax is due, fill in circle. ☐**19. Add** Lines 17 and 18**20. North Carolina Income Tax Withheld**

a. Your tax withheld

▶ , , .00

b. Spouse's tax withheld

▶ , , .00**21. Other Tax Payments**

a. 2021 estimated tax

▶ , , .00

b. Paid with extension

▶ , , .00

c. Partnership

▶ , , .00

d. S Corporation

▶ , , .00

If you claim a partnership payment on Line 21c or S corporation payment on Line 21d, you must attach a copy of the NC K-1.

22. Amended Returns Only - Previous payments (See "Amended Returns" in instructions)**23. Total Payments** - Add Lines 20a through 22**24. Amended Returns Only** - Previous refunds (See "Amended Returns" in instructions)**25. Subtract** Line 24 from Line 23. (If less than zero, see instructions.)**26. a. Tax Due** - If Line 19 is more than Line 25, subtract Line 25 from Line 19. Otherwise, go to Line 28.

b. Penalties

▶ , .00

c. Interest

▶ , .00

(Add Lines 26b and 26c and enter the total on Line 26d.)

e. Interest on the Underpayment of Estimated Income Tax (See instructions and enter letter in box, if applicable.)

Exception to Underpayment of Estimated Tax

▶ **27. Total Due** - Add Lines 26a, 26d, and 26ePay in U.S. Currency from a Domestic Bank - You can pay online at www.ncdor.gov.**28. Overpayment** - If Line 19 is less than Line 25, subtract Line 19 from Line 25.

When filing an amended return, see instructions.

29. Amount of Line 28 to be applied to 2022 Estimated Income Tax**30. Contribution to the N.C. Nongame and Endangered Wildlife Fund****31. Contribution to the N.C. Education Endowment Fund****32. Contribution to the N.C. Breast and Cervical Cancer Control Program****33. Add** Lines 29 through 32**34. Subtract** Line 33 from Line 28. This is the **Amount To Be Refunded**

For direct deposit, file electronically



I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature

Date

Spouse's Signature (If filing joint return, both must sign.)

Date

Contact Phone Number
(Include area code)▶ - - 

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

PAID
PREPARER
USE ONLY

If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Preparer's FEIN, SSN, or PTIN

Preparer's Contact Phone Number (Include area code)

Paid Preparer's Signature

Date

▶ ▶ - -

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001

If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

16. Tax Credits (From Form D-400TC, Part 3, Line 20)

17. Subtract Line 16 from Line 15

18. Consumer Use Tax (See instructions)

If you certify that no Consumer Use Tax is due, fill in circle.

19. Add Lines 17 and 18

20. North Carolina Income Tax Withheld

a. Your tax withheld

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Date

Contact Phone Number
(Include area code)

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If amount on Line 25 is negative, fill in circle.

Example:

25. , , .0026a. , , .0026d. , , .0026e. , , .0027. \$, , .0028. , , .0029. , , .0030. , , .0031. , , .0032. , , .0033. , , .0034. , , .00

7020208023

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Your Signature

Date

Contact Phone Number
(Include area code)▶ - -

Spouse's Signature (If filing joint return, both must sign.)

Date

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Your Signature

Date

Spouse's Signature (If filing joint return, both must sign.)

Date

Contact Phone Number (Include area code)

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D-400 Schedule S

2021 N.C. Adjustments for Individuals

DOR
Use
Only

If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | | | | | | | | | |
|---|-------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 3. Bonus Depreciation | ▶ 3. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 4. IRC Section 179 Expense | ▶ 4. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 | ▶ 6. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 14. Reserved for Future Use | ▶ 14. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 15. Total Additions - Add Lines 1 through 14 <small>(Enter the total here and on Form D-400, Line 7)</small> | 15. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |



Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

16.	State or Local Income Tax Refund		▶ 16.		,		,		.00
17.	Interest Income From Obligations of the United States or United States' Possessions		▶ 17.		,		,		.00
18.	Taxable Portion of Social Security and Railroad Retirement Benefits		▶ 18.		,		,		.00
19.	Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees (Bailey settlement - Important: See instructions)		▶ 19.		,		,		.00
20.	Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Line 19 (Important: See instructions to determine if benefits qualify for deduction)		▶ 20.		,		,		.00
21.	Bonus Asset Basis		▶ 21.		,		,		.00
22.	Bonus Depreciation								
▶ 22a.	2016		▶ 22b.	2017		▶ 22c.	2018		
▶ 22d.	2019		▶ 22e.	2020		Total	(Add Lines		
						22a - 22e)			
23.	IRC Section 179 Expense								
▶ 23a.	2016		▶ 23b.	2017		▶ 23c.	2018		
▶ 23d.	2019		▶ 23e.	2020		Total	(Add Lines		
						23a - 23e)			
24.	Recognized IRC Section 1400Z-2 Gain		▶ 24.		,		,		.00
25.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995		▶ 25.		,		,		.00
26.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe		▶ 26.		,		,		.00
27.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021		▶ 27.		,		,		.00
28.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction		▶ 28.		,		,		.00
29.	Personal Education Savings Account Deposits		▶ 29.		,		,		.00
30.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments		▶ 30.		,		,		.00
31.	Certain Economic Incentive Payments		▶ 31.		,		,		.00
32.	Certain N.C. Grant Payments		▶ 32.		,		,		.00
33.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)		▶ 33.		,		,		.00
34.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)		▶ 34.		,		,		.00
35.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)		▶ 35.		,		,		.00
36.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)		▶ 36.		,		,		.00
37.	Reserved for Future Use		▶ 37.		,		,		.00
38.	Total Deductions - Add Lines 16 through 21, 22f, 23f, and 24 through 37 (Enter the total here and on Form D-400, Line 9)		▶ 38.		,		,		.00



D-400 Schedule S

2021 N.C. Adjustments for Individuals

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Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | | | | | | | | | |
|---|-------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 3. Bonus Depreciation | ▶ 3. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 4. IRC Section 179 Expense | ▶ 4. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 | ▶ 6. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 14. Reserved for Future Use | ▶ 14. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 15. Total Additions - Add Lines 1 through 14 <small>(Enter the total here and on Form D-400, Line 7)</small> | 15. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |



7020708023

Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

16.	State or Local Income Tax Refund	▶ 16.
17.	Interest Income From Obligations of the United States or United States' Possessions	▶ 17.
18.	Taxable Portion of Social Security and Railroad Retirement Benefits	▶ 18.
19.	Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees (Bailey settlement - Important: See instructions)	▶ 19.
20.	Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Line 19 (Important: See instructions to determine if benefits qualify for deduction)	▶ 20.
21.	Bonus Asset Basis	▶ 21.
22.	Bonus Depreciation	▶ 22.
▶ 22a.	2016	▶ 22c.
▶ 22d.	2019	Total
▶ 22e.	2020	22f. (Add Lines 22a-22e)
23.	IRC Section 179 Expense	▶ 23.
▶ 23a.	2016	▶ 23c.
▶ 23d.	2019	Total
▶ 23e.	2020	23f. (Add Lines 23a-23e)
24.	Recognized IRC Section 1400Z-2 Gain	▶ 24.
25.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	▶ 25.
26.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	▶ 26.
27.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021	▶ 27.
28.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	▶ 28.
29.	Personal Education Savings Account Deposits	▶ 29.
30.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	▶ 30.
31.	Certain Economic Incentive Payments	▶ 31.
32.	Certain N.C. Grant Payments	▶ 32.
33.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	▶ 33.
34.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 34.
35.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	▶ 35.
36.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	▶ 36.
37.	Reserved for Future Use	▶ 37.
38.	Total Deductions - Add Lines 16 through 21, 22f, 23f, and 24 through 37 (Enter the total here and on Form D-400, Line 9)	▶ 38.



D-400 Schedule S

2021 N.C. Adjustments for Individuals

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If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

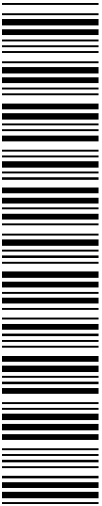
Your Social Security Number

Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | | | | | | | | | |
|---|-------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 3. Bonus Depreciation | ▶ 3. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 4. IRC Section 179 Expense | ▶ 4. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 | ▶ 6. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 14. Reserved for Future Use | ▶ 14. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 15. Total Additions - Add Lines 1 through 14 <small>(Enter the total here and on Form D-400, Line 7)</small> | 15. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |



Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

<p>16. State or Local Income Tax Refund</p> <p>17. Interest Income From Obligations of the United States or United States' Possessions</p> <p>18. Taxable Portion of Social Security and Railroad Retirement Benefits</p> <p>19. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees (Bailey settlement - Important: See instructions)</p> <p>20. Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Line 19 (Important: See instructions to determine if benefits qualify for deduction)</p> <p>21. Bonus Asset Basis</p> <p>22. Bonus Depreciation</p> <div style="margin-left: 20px;"> <p>▶ 22a. 2016 [][] , [][] , [][] .00 ▶ 22b. 2017 [][] , [][] , [][] .00 ▶ 22c. 2018 [][] , [][] , [][] .00</p> <p>▶ 22d. 2019 [][] , [][] , [][] .00 ▶ 22e. 2020 [][] , [][] , [][] .00 22f. Total (Add Lines 22a - 22e) [][] , [][] , [][] .00</p> </div> <p>23. IRC Section 179 Expense</p> <div style="margin-left: 20px;"> <p>▶ 23a. 2016 [][] , [][] , [][] .00 ▶ 23b. 2017 [][] , [][] , [][] .00 ▶ 23c. 2018 [][] , [][] , [][] .00</p> <p>▶ 23d. 2019 [][] , [][] , [][] .00 ▶ 23e. 2020 [][] , [][] , [][] .00 23f. Total (Add Lines 23a - 23e) [][] , [][] , [][] .00</p> </div> <p>24. Recognized IRC Section 1400Z-2 Gain</p>	 7020808023	<p>▶ 16. [][] , [][] , [][] .00</p> <p>▶ 17. [][] , [][] , [][] .00</p> <p>▶ 18. [][] , [][] , [][] .00</p> <p>▶ 19. [][] , [][] , [][] .00</p> <p>▶ 20. [][] , [][] , [][] .00</p> <p>▶ 21. [][] , [][] , [][] .00</p> <p>▶ 24. [][] , [][] , [][] .00</p> <p>▶ 25. [][] , [][] , [][] .00</p> <p>▶ 26. [][] , [][] , [][] .00</p> <p>▶ 27. [][] , [][] , [][] .00</p> <p>▶ 28. [][] , [][] , [][] .00</p> <p>▶ 29. [][] , [][] , [][] .00</p> <p>▶ 30. [][] , [][] , [][] .00</p> <p>▶ 31. [][] , [][] , [][] .00</p> <p>▶ 32. [][] , [][] , [][] .00</p> <p>▶ 33. [][] , [][] , [][] .00</p> <p>▶ 34. [][] , [][] , [][] .00</p> <p>▶ 35. [][] , [][] , [][] .00</p> <p>▶ 36. [][] , [][] , [][] .00</p> <p>▶ 37. [][] , [][] , [][] .00</p> <p>▶ 38. [][] , [][] , [][] .00</p>
<p>38. Total Deductions - Add Lines 16 through 21, 22f, 23f, and 24 through 37 (Enter the total here and on Form D-400, Line 9)</p>		



D-400 Schedule S

2021 N.C. Adjustments for Individuals

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If you are required to add certain items to federal adjusted gross income on Form D-400, Line 7, or if you are entitled to take deductions from federal adjusted gross income on Form D-400, Line 9, you must complete and attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

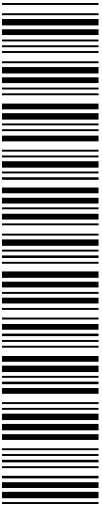
Part A. Additions to Federal Adjusted Gross Income (Only add items that are not included in federal adjusted gross income)

- | | | | | | | | | | | |
|---|-------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----|
| 1. Interest Income From Obligations of States Other Than N.C. | ▶ 1. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | ▶ 2. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 3. Bonus Depreciation | ▶ 3. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 4. IRC Section 179 Expense | ▶ 4. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 5. S-Corporation Shareholder Built-in Gains Tax | ▶ 5. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 | ▶ 6. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 7. Unabsorbed Net Operating Loss Deduction | ▶ 7. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | ▶ 8. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | ▶ 9. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 10. Discharge of Qualified Principal Residence Indebtedness | ▶ 10. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 11. Qualified Education Loan Payments Paid by Employer | ▶ 11. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 12. Business Meal Deduction in Excess of 50% | ▶ 12. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 13. Discharge of Certain Student Loan Debt | ▶ 13. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 14. Reserved for Future Use | ▶ 14. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |
| 15. Total Additions - Add Lines 1 through 14 <small>(Enter the total here and on Form D-400, Line 7)</small> | 15. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | .00 |



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Part B. Deductions From Federal Adjusted Gross Income *(Only deduct items that are included in federal adjusted gross income)*

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<p>38. Total Deductions - Add Lines 16 through 21, 22f, 23f, and 24 through 37 (Enter the total here and on Form D-400, Line 9)</p>		



1.	Home Mortgage Interest <i>(See instructions)</i>	▶	1.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
2.	Real Estate Property Taxes	▶	2.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
3.	Home Mortgage Interest and Real Estate Property Taxes Before Limitation <i>(Add Lines 1 and 2)</i>		3.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
4.	Home Mortgage Interest and Real Estate Property Taxes Limitation		4.	<input type="text" value="2"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	.00
5.	Home Mortgage Interest and Real Estate Property Taxes After Limitation <i>(Compare Line 3 to Line 4; enter whichever is less.)</i>	▶	5.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
6.	Charitable Contributions <i>(See instructions)</i>	▶	6.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
7.	a. Medical and Dental Expenses Before Limitation <i>(See instructions)</i> ▶	7a.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00	
	b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.	7b.	<input checked="" type="radio"/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
	c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.	7c.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00	
	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.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
8.	Repayment of Claim of Right Income	▶	8.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
9.	Reserved for Future Use <input type="text" value=""/>	▶	9.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00
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.	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	.00



1.	Home Mortgage Interest (See instructions)	▶	1.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
2.	Real Estate Property Taxes	▶	2.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
3.	Home Mortgage Interest and Real Estate Property Taxes Before Limitation (Add Lines 1 and 2)		3.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
4.	Home Mortgage Interest and Real Estate Property Taxes Limitation		4.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div>20</div><div>00</div><div>00</div></div>	.00
5.	Home Mortgage Interest and Real Estate Property Taxes After Limitation (Compare Line 3 to Line 4; enter whichever is less.)	▶	5.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
6.	Charitable Contributions (See instructions)	▶	6.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
7.	a. Medical and Dental Expenses Before Limitation (See instructions) ▶	7a.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00	
	b. Enter the amount from Form D-400, Line 6. If the amount is negative, fill in the circle.	7b.	<div><div>●</div></div> <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00	
	c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero.	7c.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00	
	d. Medical and Dental Expenses After Limitation (Subtract Line 7c from Line 7a. If Line 7c is more than Line 7a, enter a zero.)	▶	7d.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
8.	Repayment of Claim of Right Income	▶	8.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
9.	Reserved for Future Use <div></div>	▶	9.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00
10.	Total N.C. Itemized Deductions (Add Lines 5, 6, 7d, 8, and 9. Enter the total here and on Form D-400, Line 11.)		10.	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div>	.00



D-400 Schedule PN 2021 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
The original form is printed in pink and black ink.
Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

Spouse is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security Benefit and Railroad Retirement Benefits
15. Other Income
16. **Total Income** (Add Lines 1 through 15)

If an amount on Line 1 through 21 is negative, place amount in brackets.
Example:
(999,999)



7020908023

COLUMN A

Total Income from all sources

1.	<input type="text"/>	.00	<input type="text"/>	.00
2.	<input type="text"/>	.00	<input type="text"/>	.00
3.	<input type="text"/>	.00	<input type="text"/>	.00
4.	<input type="text"/>	.00	<input type="text"/>	.00
5.	<input type="text"/>	.00	<input type="text"/>	.00
6.	<input type="text"/>	.00	<input type="text"/>	.00
7.	<input type="text"/>	.00	<input type="text"/>	.00
8.	<input type="text"/>	.00	<input type="text"/>	.00
9.	<input type="text"/>	.00	<input type="text"/>	.00
10.	<input type="text"/>	.00	<input type="text"/>	.00
11.	<input type="text"/>	.00	<input type="text"/>	.00
12.	<input type="text"/>	.00	<input type="text"/>	.00
13.	<input type="text"/>	.00	<input type="text"/>	.00
14.	<input type="text"/>	.00	<input type="text"/>	.00
15.	<input type="text"/>	.00	<input type="text"/>	.00
16.	<input type="text"/>	.00	<input type="text"/>	.00

COLUMN B

Amount of Column A subject to N.C. tax



D-400 Schedule PN 2021 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a "part-year resident" if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a "nonresident" if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

Spouse is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

1. Wages, Salaries, Tips, Etc.
2. Taxable Interest
3. Taxable Dividends
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes
5. Alimony Received
6. Business Income or (Loss)
7. Capital Gain or (Loss)
8. Other Gains or (Losses)
9. Taxable Amount of IRA Distributions
10. Taxable Amount of Pensions and Annuities
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.
12. Farm Income or (Loss)
13. Unemployment Compensation
14. Taxable Portion of Social Security Benefit and Railroad Retirement Benefits
15. Other Income
16. Total Income (Add Lines 1 through 15)

If an amount on Line 1 through 21 is negative, place amount in brackets.

Example:
(999,999)



7020908023

COLUMN A

Total Income
from all sources

1.	<input type="text"/>	.00	<input type="text"/>	.00	
2.	<input type="text"/>	.00	<input type="text"/>	.00	
3.	<input type="text"/>	.00	<input type="text"/>	.00	
4.	<input type="text"/>	.00	<input type="text"/>	.00	
5.	<input type="text"/>	.00	<input type="text"/>	.00	
6.	<input type="text"/>	.00	<input type="text"/>	.00	
7.	<input type="text"/>	.00	<input type="text"/>	.00	
8.	<input type="text"/>	.00	<input type="text"/>	.00	
9.	<input type="text"/>	.00	<input type="text"/>	.00	
10.	<input type="text"/>	.00	<input type="text"/>	.00	
11.	<input type="text"/>	.00	<input type="text"/>	.00	
12.	<input type="text"/>	.00	<input type="text"/>	.00	
13.	<input type="text"/>	.00	<input type="text"/>	.00	
14.	<input type="text"/>	.00	<input type="text"/>	.00	
15.	<input type="text"/>	.00	<input type="text"/>	.00	
16.	<input type="text"/>	.00	<input type="text"/>	.00	

COLUMN B

Amount of Column A
subject to N.C. tax



D-400 Schedule PN 2021 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

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Print in Black or Blue Ink Only. No Pencil or Red Ink.

Your Social Security Number

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

Part A. Residency Status

Taxpayer is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

Spouse is: (Fill in applicable circle)

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

Part B. Allocation of Income for Part-Year Residents and Nonresidents

Total Income

If an amount on
Line 1 through 21 is
negative,
place amount in
brackets.

Example:
(999,999)

COLUMN A

Total Income
from all sources

COLUMN B

Amount of Column A
subject to N.C. tax

1. Wages, Salaries, Tips, Etc.

1. .00 .00

2. Taxable Interest

2. .00 .00

3. Taxable Dividends

3. .00 .00

4. Taxable Refunds, Credits, or Offsets
of State and Local Income Taxes

4. .00 .00

5. Alimony Received

5. .00 .00

6. Business Income or (Loss)

6. .00 .00

7. Capital Gain or (Loss)

7. .00 .00

8. Other Gains or (Losses)

8. .00 .00

9. Taxable Amount of IRA Distributions

9. .00 .00

10. Taxable Amount of Pensions
and Annuities

10. .00 .00

11. Rental Real Estate, Royalties, Partnerships,
S-Corps, Estates, Trusts, Etc.

11. .00 .00

12. Farm Income or (Loss)

12. .00 .00

13. Unemployment Compensation

13. .00 .00

14. Taxable Portion of Social Security Benefit
and Railroad Retirement Benefits

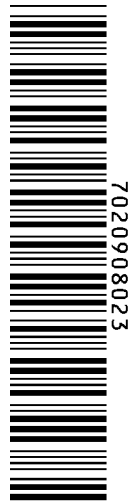
14. .00 .00

15. Other Income

15. .00 .00

16. Total Income (Add Lines 1 through 15)

16. .00 .00



7020908023



D-400 Schedule PN-1

2021 Other Additions and Other Deductions

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part A)

		COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
1. S Corporation Shareholder Built-in Gains Tax	1.	<input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021	2.	<input type="text"/> .00	<input type="text"/> .00
3. Unabsorbed Net Operating Loss Deduction	3.	<input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.	<input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	<input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6.	<input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7.	<input type="text"/> .00	<input type="text"/> .00
8. Business Meal Deduction in Excess of 50%	8.	<input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9.	<input type="text"/> .00	<input type="text"/> .00
10. Reserved for Future Use <input type="text"/>	10.	<input type="text"/> .00	<input type="text"/> .00
11. Total Other Additions (Add Lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11.	<input type="text"/> .00	<input type="text"/> .00

2021

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part B)

12. Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Form D-400 Schedule PN, Part B, Line 19d (Important: See instructions to determine if benefits qualify for deduction)	12.	<input type="text"/>	.00	<input type="text"/>	.00
13. Recognized IRC Section 1400Z-2 Gain	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021	16.	<input type="text"/>	.00	<input type="text"/>	.00
17. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	17.	<input type="text"/>	.00	<input type="text"/>	.00
18. Personal Education Savings Account Deposits	18.	<input type="text"/>	.00	<input type="text"/>	.00
19. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	19.	<input type="text"/>	.00	<input type="text"/>	.00
20. Certain Economic Incentive Payments	20.	<input type="text"/>	.00	<input type="text"/>	.00
21. Certain N.C. Grant Payments	21.	<input type="text"/>	.00	<input type="text"/>	.00
22. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	22.	<input type="text"/>	.00	<input type="text"/>	.00
23. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	23.	<input type="text"/>	.00	<input type="text"/>	.00
24. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	24.	<input type="text"/>	.00	<input type="text"/>	.00
25. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	25.	<input type="text"/>	.00	<input type="text"/>	.00
26. Reserved for Future Use <input type="text"/>	26.	<input type="text"/>	.00	<input type="text"/>	.00
27. Total Other Deductions (Add Lines 12 through 26) Enter the total here and on Form D-400 Schedule PN, Line 19h	27.	<input type="text"/>	.00	<input type="text"/>	.00



D-400 Schedule PN-1

2021 Other Additions and Other Deductions

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part A)

		COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
1. S Corporation Shareholder Built-in Gains Tax	1.	<input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021	2.	<input type="text"/> .00	<input type="text"/> .00
3. Unabsorbed Net Operating Loss Deduction	3.	<input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.	<input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	<input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6.	<input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7.	<input type="text"/> .00	<input type="text"/> .00
8. Business Meal Deduction in Excess of 50%	8.	<input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9.	<input type="text"/> .00	<input type="text"/> .00
10. Reserved for Future Use <input type="text"/>	10.	<input type="text"/> .00	<input type="text"/> .00
11. Total Other Additions (Add Lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11.	<input type="text"/> .00	<input type="text"/> .00

2021

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part B)

12. Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Form D-400 Schedule PN, Part B, Line 19d (Important: See instructions to determine if benefits qualify for deduction)	12.	<input type="text"/>	.00	<input type="text"/>	.00
13. Recognized IRC Section 1400Z-2 Gain	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021	16.	<input type="text"/>	.00	<input type="text"/>	.00
17. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	17.	<input type="text"/>	.00	<input type="text"/>	.00
18. Personal Education Savings Account Deposits	18.	<input type="text"/>	.00	<input type="text"/>	.00
19. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	19.	<input type="text"/>	.00	<input type="text"/>	.00
20. Certain Economic Incentive Payments	20.	<input type="text"/>	.00	<input type="text"/>	.00
21. Certain N.C. Grant Payments	21.	<input type="text"/>	.00	<input type="text"/>	.00
22. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	22.	<input type="text"/>	.00	<input type="text"/>	.00
23. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	23.	<input type="text"/>	.00	<input type="text"/>	.00
24. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	24.	<input type="text"/>	.00	<input type="text"/>	.00
25. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	25.	<input type="text"/>	.00	<input type="text"/>	.00
26. Reserved for Future Use <input type="text"/>	26.	<input type="text"/>	.00	<input type="text"/>	.00
27. Total Other Deductions (Add Lines 12 through 26) Enter the total here and on Form D-400 Schedule PN, Line 19h	27.	<input type="text"/>	.00	<input type="text"/>	.00



*DOR
Use
Only*

If you claim a tax credit on Form D-400, Line 16, you must attach this form to the return. Otherwise, the tax credit may be disallowed.

Last Name (First 10 Characters)

Do not send a photocopy of this form.
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Print in Black or Blue Ink Only. No Pencil or Red Ink.

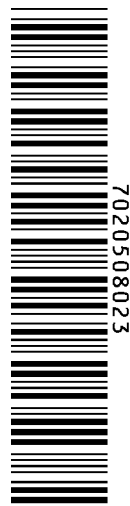
Your Social Security Number

Important: Refer to the Instructions before completing this form.

Part 1. Credit for Income Tax Paid to Another State or Country – N.C. Residents Only

If you claim a tax credit for taxes paid to more than one state or country, do not complete Lines 1-6. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 7a.

1. Total income from all sources while a resident of N.C. modified by N.C. adjustments to federal gross income (*If Line 1 is negative, fill in circle.*)
2. Portion of Line 1 that was taxed by another state or country
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (*Round to four decimal places*)
4. Total North Carolina income tax (*From Form D-400, Line 15*)
5. Multiply Line 4 by Line 3
6. Amount of net tax paid to the other state or country on the income shown on Line 2
- 7a. **Credit for Income Tax Paid to Another State or Country**
Enter the lesser of Line 5 or Line 6
- 7b. Enter the number of states or countries for which a credit is claimed



Enter Whole U.S. Dollars Only

▶ ○ 1.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
▶ 2.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
3.		<div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	
▶ 4.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
5.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
▶ 6.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
▶ 7a.	<div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div> ,	<div><div></div><div></div><div></div><div></div></div>	.00
▶ 7b.			<div><div></div><div></div></div>	

Part 2. Credits for Rehabilitating Historic Structures

On Lines 8a, 9a, 10a, and 11a, enter the amount of expenditures or expenses only if tax year 2021 is the first year the credit is taken. **Note:** For Lines 8a and 9a, the expenditures and expenses must have been incurred prior to January 1, 2015.

On Lines 8b, 9b, 10b, 11b, 12, and 13, enter the amount of the tax credit taken.

8.	An income-producing historic structure (Article 3D) ▶	8a.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00 ▶	8b.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00	
9.	A nonincome-producing historic structure (Article 3D) ▶	9a.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00 ▶	9b.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00	
10.	An income-producing historic mill facility (Article 3H) ▶	10a.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00 ▶	10b.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00	
11.	A nonincome-producing historic mill facility (Article 3H) ▶	11a.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00 ▶	11b.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00	
12.	An income-producing historic structure (Article 3L) <i>(From Form NC-Rehab, Part 4, Line 23)</i>			▶	12.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00
13.	A nonincome-producing historic structure (Article 3L) <i>(From Form NC-Rehab, Part 4, Line 26)</i>			▶	13.	<div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> , <div style="border: 1px solid black; padding: 2px;"> </div> .00

If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.

If you take a credit on Lines 12 or 13, attach Form NC-Rehab to the front of Form D-400.

Part 3. Computation of Total Tax Credits to be Taken for Tax Year 2021

<p>14. Tax credits carried over from previous years (<i>Do not include any carryover of income tax credits taken on Form NC-478 or Form NC-Rehab.</i>)</p>	▶	14.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>15. Reserved for Future Use </p>	▶	15.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>16. Add Lines 7a, 8b, 9b, 10b, 11b, 12, 13, 14, and 15</p>		16.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>17. North Carolina income tax (<i>From Form D-400, Line 15</i>)</p>		17.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>18. Enter the lesser of Line 16 or Line 17</p>		18.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>19. Business incentive and energy tax credits (<i>Attach Form NC-478 and any required supporting schedules to the front of Form D-400</i>)</p>	▶	19.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00
<p>20. Total Tax Credits to be Taken for Tax Year 2021 (<i>Add Lines 18 and 19. Enter the result here and on Form D-400, Line 16.</i>) The amount on Line 20 cannot exceed the tax shown on Form D-400, Line 15.</p>		20.	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> , <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div>	.00

Child Deduction Worksheet

1. Filing status *(From D-400, Lines 1 through 5)* 1. _____
 2. Federal adjusted gross income *(From D-400, Line 6)* 2. _____
 3. Number of qualifying children under age 17 for whom a federal tax credit was claimed 3. _____
- Enter the amount from Line 3 above on Form D-400, Line 10a.**
4. Deduction amount per qualifying child from the "Child Deduction Table" 4. _____
 5. Child deduction *(Multiply Line 3 by Line 4)* 5. _____

Enter the amount from Line 5 above on Form D-400, Line 10b.

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$2,500
	Over \$40,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$80,000	\$1,500
	Over \$80,000 - Up to \$100,000	\$1,000
	Over \$100,000 - Up to \$120,000	\$500
	Over \$120,000	\$0
Head of Household	Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$45,000	\$2,000
	Over \$45,000 - Up to \$60,000	\$1,500
	Over \$60,000 - Up to \$75,000	\$1,000
	Over \$75,000 - Up to \$90,000	\$500
	Over \$90,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$2,500
	Over \$20,000 - Up to \$30,000	\$2,000
	Over \$30,000 - Up to \$40,000	\$1,500
	Over \$40,000 - Up to \$50,000	\$1,000
	Over \$50,000 - Up to \$60,000	\$500
	Over \$60,000	\$0

Child Deduction Worksheet

1. Filing status *(From D-400, Lines 1 through 5)* 1. _____
 2. Federal adjusted gross income *(From D-400, Line 6)* 2. _____
 3. Number of qualifying children under age 17 for whom a federal tax credit was claimed 3. _____
- Enter the amount from Line 3 above on Form D-400, Line 10a.**
4. Deduction amount per qualifying child from the "Child Deduction Table" 4. _____
 5. Child deduction *(Multiply Line 3 by Line 4)* 5. _____

Enter the amount from Line 5 above on Form D-400, Line 10b.

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$2,500
	Over \$40,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$80,000	\$1,500
	Over \$80,000 - Up to \$100,000	\$1,000
	Over \$100,000 - Up to \$120,000	\$500
	Over \$120,000	\$0
Head of Household	Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$45,000	\$2,000
	Over \$45,000 - Up to \$60,000	\$1,500
	Over \$60,000 - Up to \$75,000	\$1,000
	Over \$75,000 - Up to \$90,000	\$500
	Over \$90,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$2,500
	Over \$20,000 - Up to \$30,000	\$2,000
	Over \$30,000 - Up to \$40,000	\$1,500
	Over \$40,000 - Up to \$50,000	\$1,000
	Over \$50,000 - Up to \$60,000	\$500
	Over \$60,000	\$0

Child Deduction Worksheet

1. Filing status *(From D-400, Lines 1 through 5)* 1. _____
 2. Federal adjusted gross income *(From D-400, Line 6)* 2. _____
 3. Number of qualifying children under age 17 for whom a federal tax credit was claimed 3. _____
- Enter the amount from Line 3 above on Form D-400, Line 10a.**
4. Deduction amount per qualifying child from the "Child Deduction Table" 4. _____
 5. Child deduction *(Multiply Line 3 by Line 4)* 5. _____

Enter the amount from Line 5 above on Form D-400, Line 10b.

Child Deduction Table

Filing Status	Federal Adjusted Gross Income	Deduction Amount Per Qualifying Child
Married Filing Jointly/Qualifying Widow(er)/Surviving Spouse	Up to \$40,000	\$2,500
	Over \$40,000 - Up to \$60,000	\$2,000
	Over \$60,000 - Up to \$80,000	\$1,500
	Over \$80,000 - Up to \$100,000	\$1,000
	Over \$100,000 - Up to \$120,000	\$500
	Over \$120,000	\$0
Head of Household	Up to \$30,000	\$2,500
	Over \$30,000 - Up to \$45,000	\$2,000
	Over \$45,000 - Up to \$60,000	\$1,500
	Over \$60,000 - Up to \$75,000	\$1,000
	Over \$75,000 - Up to \$90,000	\$500
	Over \$90,000	\$0
Single/Married Filing Separately	Up to \$20,000	\$2,500
	Over \$20,000 - Up to \$30,000	\$2,000
	Over \$30,000 - Up to \$40,000	\$1,500
	Over \$40,000 - Up to \$50,000	\$1,000
	Over \$50,000 - Up to \$60,000	\$500
	Over \$60,000	\$0

Virginia Out-of-State Tax Credit Worksheet

(Use a separate worksheet to determine the separate credit for each state or country.)

1. **Total income (loss) from all sources while a resident of N.C.** modified by N.C. adjustments to federal gross income 1. _____
2. The portion of Line 1 that was taxed by the other state or country 2. _____
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (*Round to four decimal places*) 3. _____
4. Enter total North Carolina income tax (*From Form D-400, Line 15*) 4. _____
5. Multiply Line 4 by Line 3 5. _____
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (*See above for definition of net tax paid.*) 6. _____
7. Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. **On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.** 7. _____

Maryland Out-of-State Tax Credit Worksheet

(Use a separate worksheet to determine the separate credit for each state or country.)

1. **Total income (loss) from all sources while a resident of N.C.** modified by N.C. adjustments to federal gross income 1. _____
2. The portion of Line 1 that was taxed by the other state or country 2. _____
3. Divide Line 2 by Line 1 and enter the result as a decimal amount (*Round to four decimal places*) 3. _____
4. Enter total North Carolina income tax (*From Form D-400, Line 15*) 4. _____
5. Multiply Line 4 by Line 3 5. _____
6. Amount of net tax paid to the other state or country on the income shown on Line 2 (*See above for definition of net tax paid.*) 6. _____
7. Enter the lesser of Line 5 or Line 6. To determine the total amount of credit for income tax paid to another state or country, add the amount of Line 7 on each worksheet and enter the total on Form D-400TC, Line 7a. **On Line 7b, be sure to enter the number of states or countries for which a credit is claimed.** 7. _____