

D-400 Sch A (SD)

8-16-23

2023 N.C. Itemized Deductions

North Carolina Department of Revenue

DOR Use Only

If you choose to itemize North Carolina deductions on Form D-400, Line 11, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) ABCDEFGHIJ Your Social Security Number 900123456

01 12345678 05 12346578 07A 12345678 08 12345678
02 12345678 06 12345678 07D 12345678 09 12345678

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 1 through 10. Instead, enter the amount of your N.C. standard deduction on Form D-400, Line 11.

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:

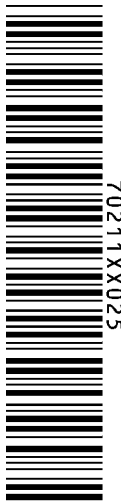
- Single
Head of household
Married filing jointly
Qualifying widow(er)/Surviving Spouse
Married filing separately:

Your N.C. standard deduction is:

\$ 12,750
\$ 19,125
\$ 25,500
\$ 25,500
\$ 12,750
\$ 0

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

\$ 0



- 1. Home Mortgage Interest 1. 12345678
2. Real Estate Property Taxes 2. 12345678
3. Home Mortgage Interest and Real Estate Property Taxes Before Limitation 3. 12345678
4. Home Mortgage Interest and Real Estate Property Taxes Limitation 4. 20000
5. Home Mortgage Interest and Real Estate Property Taxes After Limitation 5. 12345678
6. Charitable Contributions 6. 12345678
7. a. Medical and Dental Expenses Before Limitation 7a. 12345678
b. Enter the amount from Form D-400, Line 6 7b. -12345678
c. Multiply Line 7b by 7.5% (0.075). If zero or less, enter a zero. 7c. 12345678
d. Medical and Dental Expenses After Limitation 7d. 12345678
8. Repayment of Claim of Right Income 8. 12345678
9. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX 9. 12345678
10. Total N.C. Itemized Deductions - Add Lines 5, 6, 7d, 8, and 9 10. 12345678