D-400 Sch S (SD)

7-31-24

2024 N.C. Adjustments for IndividualsNorth Carolina Department of Revenue

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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)		ABCDEFGHIJ		Your Social Security Number		900123456	
01	12345678	13	12345678	23D	12345678	30	12345678
02	12345678	14	12345678	23E	12345678	31	12345678
03	12345678	15	12345678	24A	12345678	32	12345678
04	12345678	17	12345678	24B	12345678	33	12345678
05	12346578	18	12345678	24C	12345678	34	12345678
06	12345678	19	12345678	24D	12345678	35	12345678
07	12345678	20	12345678	24E	12345678	36	12345678
08	12345678	21	12345678	25	12345678	37	12345678
09	12345678	22	12345678	26	12345678	38A	12345678
10	12345678	23A	12345678	27	12345678	38B	12345678
11	12345678	23B	12345678	28	12345678	39	12345678
12	12345678	23C	12345678	29	12345678	40	12345678

Part A. Additions to Federal Adjusted Gross Income

1.	Interest Income From Obligations of States Other Than N.C.	1.	12345678
2.	Deferred Gains Reinvested Into an Opportunity Fund	2.	12345678
3.	Bonus Depreciation	3.	12345678
4.	IRC Section 179 Expense	4.	12345678
5.	S-Corporation Shareholder Built-in Gains Tax	5.	12345678
6.	Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	6.	12345678
7.	Federal Net Operating Loss Deduction	7.	12345678
8.	State, Local, or Foreign Income Tax Deducted by an S Corporation,		
	Partnership, or Estate and Trust	8.	12345678
9.	Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	9.	12345678
10.	Discharge of Qualified Principal Residence Indebtedness	10.	12345678
11.	Qualified Education Loan Payments Paid by Employer	11.	12345678
12.	Expenses Allocable to Income Exempt or Excluded From Gross Income	12.	12345678
13.	Discharge of Certain Student Loan Debt	13.	12345678
14.	Taxed Pass-Through Entity Loss	14.	12345678
15.	Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	15.	12345678
16.	Total Additions - Add Lines 1 through 15	16.	12345678



Last Name (First 10 Characters) ABCDEFGHIJ

Your Social Security Number

900123456

Part B.	Deductions From Federal Adjusted Gross Income		
17.	State or Local Income Tax Refund	17.	12345678
18.	Interest Income From Obligations of the United States or United States' Possessions	18.	12346578
19.	Taxable Portion of Social Security and Railroad Retirement Benefits	19.	12346578
20.	Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal		
	Government Retirees, i.e. Bailey Settlement	20.	12346578
21.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not		10040570
	Deducted on Line 20	21.	12346578
22.	Bonus Asset Basis	22.	12346578
23.	Bonus Depreciation		
23a.	2019 12345678 23b. 2020 12345678 23c. 2021 12345678	225	40045070
23d.	2022 12345678 23e. 2023 12345678	23f.	12345678
24.	IRC Section 179 Expense		
24a.	2019 12345678 24b. 2020 12345678 24c. 2021 12345678		40045070
24d.	2022 12345678 24e. 2023 12345678	24f.	12345678
25.	Recognized IRC Section 1400Z-2 Gain	25.	12345678
26.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	26.	12345678
27.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	27.	12346578
28.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	28.	12345678
29.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in		40045070
00	Lieu of a Deduction	29.	12345678 12345678
30.	Personal Education Student Account Deposits	30.	
31.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	31.	12345678 12345678
32.	Certain Economic Incentive Payments	32.	
33.	Certain N.C. Grant Payments	33.	12345678 12345678
34.	Certain Net Operating Loss Carrybacks	34.	12345678
35.	Excess Net Operating Loss Carryforward	35.	12345678
36. 37.	Excess Business Loss Business Interest Limitation	36. 37.	12345676
38.		31.	12343070
	Taxed Pass-Through Entity Income N.C. Sourced 12345678 38b. Non-N.C. Sourced 12345678	20-	12345678
38a.		38c.	12345678
39.	N.C. Net Operating Loss Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	39. 40.	12345678
40. 41.		40. 41.	12345678
41.	Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40	41.	12343070