

D-400 Sch S (SD)

2025 N.C. Adjustments for Individuals

9-8-25

North Carolina Department of Revenue

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) ABCDEFGHIJ Your Social Security Number 900123456

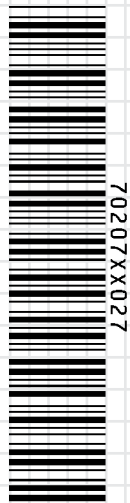
Table with 8 columns: Line number, Federal ID, State ID, Adjustment Code, Federal ID, State ID, Federal ID. Rows 01-12.

Part A. Additions to Federal Adjusted Gross Income

Table with 2 columns: Line number, Description, Federal ID. Rows 1-16.

Part B. Deductions From Federal Adjusted Gross Income

Table with 2 columns: Line number, Description, Federal ID. Rows 17-18.



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Part B. Deductions From Federal Adjusted Gross Income

19.	Taxable Portion of Social Security and Railroad Retirement Benefits	19.	12345678
20.	Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement	20.	12345678
21.	Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Line 20	21.	12345678
22.	Bonus Asset Basis	22.	12345678
23.	Bonus Depreciation		
23a.	2020 12345678	23b.	2021 12345678
		23c.	2022 12345678
23d.	2023 12345678	23e.	2024 12345678
		23f.	12345678
24.	IRC Section 179 Expense		
24a.	2020 12345678	24b.	2021 12345678
		24c.	2022 12345678
24d.	2023 12345678	24e.	2024 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.	12345678
28.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2025	28.	12345678
29.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	29.	12345678
30.	Personal Education Student Account Deposits	30.	12345678
31.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	31.	12345678
32.	Certain Economic Incentive Payments	32.	12345678
33.	Certain N.C. Grant Payments	33.	12345678
34.	Certain Net Operating Loss Carrybacks	34.	12345678
35.	Excess Net Operating Loss Carryforward	35.	12345678
36.	Excess Business Loss	36.	12345678
37.	Business Interest Limitation	37.	12345678
38.	Taxed Pass-Through Entity Income		
38a.	N.C. Sourced 12345678	38b.	Non-N.C. Sourced 12345678
		38c.	12345678
39.	N.C. Net Operating Loss	39.	12345678
40.	Reserved for Future Use ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPS	40.	12345678
41.	Total Deductions - Add Lines 17 through 22, 23f, 24f, and 25 through 40	41.	12345678

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