

D-400 Sch S (45)

8-16-23

2023 N.C. Adjustments for Individuals

North Carolina Department of Revenue

DOR
Use
Only

If you are required to add certain items to federal adjusted gross income on Form -D400, 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)

Your Social Security Number

Part A. Additions to Federal Adjusted Gross Income

- | | |
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| 1. Interest Income From Obligations of States Other Than N.C. | 1. |
| 2. Deferred Gains Reinvested Into an Opportunity Fund | 2. |
| 3. Bonus Depreciation | 3. |
| 4. IRC Section 179 Expense | 4. |
| 5. S-Corporation Shareholder Built-in Gains Tax | 5. |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023 | 6. |
| 7. Federal Net Operating Loss Deduction | 7. |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust | 8. |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose | 9. |
| 10. Discharge of Qualified Principal Residence Indebtedness | 10. |
| 11. Qualified Education Loan Payments Paid by Employer | 11. |
| 12. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023) | 12. |
| 13. Discharge of Certain Student Loan Debt | 13. |
| 14. Taxed Pass-Through Entity Loss | 14. |
| 15. Reserved for Future Use | 15. |
| 16. Total Additions - Add Lines 1 through 15 | 16. |



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