D-400 Sch A (68)

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)*	Your Social Security Number

01	05	07A	08
02	06	07D	09

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:	**Your N.C. standard deduction is:**
• Single	$ 12,750
• Head of household	$ 19,125
• Married filing jointly	$ 25,500
• Qualifying widow(er)/Surviving Spouse	$ 25,500
• Married filing separately:	
If your spouse does not claim itemized deductions	$ 12,750
If your spouse claims itemized deductions	$ 0
If you are not eligible for a standard deduction on your federal tax return	$ 0

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