



D-400 Schedule PN-1 2021 Other Additions and Other Deductions

If you enter an amount on Form D-400 Schedule PN, Part B, Line 17e or Line 19h, you must 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)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part A)

		COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
1. S Corporation Shareholder Built-in Gains Tax	1.	<input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021	2.	<input type="text"/> .00	<input type="text"/> .00
3. Unabsorbed Net Operating Loss Deduction	3.	<input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.	<input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	<input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6.	<input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7.	<input type="text"/> .00	<input type="text"/> .00
8. Business Meal Deduction in Excess of 50%	8.	<input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9.	<input type="text"/> .00	<input type="text"/> .00
10. Reserved for Future Use <input type="text"/>	10.	<input type="text"/> .00	<input type="text"/> .00
11. Total Other Additions (Add Lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11.	<input type="text"/> .00	<input type="text"/> .00

10 empty boxes for last name

9 empty boxes for social security number

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2021 Form D-400 Schedule S, Part B)

12. Certain Retirement Benefits Received by a Retired Member of the United States Armed Forces Not Deducted on Form D-400 Schedule PN, Part B, Line 19d (Important: See instructions to determine if benefits qualify for deduction)	12.	<input type="text"/>	.00	<input type="text"/>	.00
13. Recognized IRC Section 1400Z-2 Gain	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021	16.	<input type="text"/>	.00	<input type="text"/>	.00
17. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	17.	<input type="text"/>	.00	<input type="text"/>	.00
18. Personal Education Savings Account Deposits	18.	<input type="text"/>	.00	<input type="text"/>	.00
19. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	19.	<input type="text"/>	.00	<input type="text"/>	.00
20. Certain Economic Incentive Payments	20.	<input type="text"/>	.00	<input type="text"/>	.00
21. Certain N.C. Grant Payments	21.	<input type="text"/>	.00	<input type="text"/>	.00
22. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	22.	<input type="text"/>	.00	<input type="text"/>	.00
23. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	23.	<input type="text"/>	.00	<input type="text"/>	.00
24. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	24.	<input type="text"/>	.00	<input type="text"/>	.00
25. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	25.	<input type="text"/>	.00	<input type="text"/>	.00
26. Reserved for Future Use <input type="text"/>	26.	<input type="text"/>	.00	<input type="text"/>	.00
27. Total Other Deductions (Add Lines 12 through 26) Enter the total here and on Form D-400 Schedule PN, Line 19h	27.	<input type="text"/>	.00	<input type="text"/>	.00