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## **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	e (First 10 Characters) Important: Refer to the Instructions before completing this worksheet.			fore	Your Social Security Number			
Pa	rt A. Other Additions to Federal Adjusted G	Bross Income That R	elat	te to Gross Income (	From 2021	Form D-400 Schedule S, Pa	irt 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.		.00		.00	
2.	Amount by Which Federal Basis Exceeds State B Property Disposed of in 2021	asis for	2.		.00		.00	
3.	Unabsorbed Net Operating Loss Deduction	:	3.		.00		.00	
4.	State, Local, or Foreign Income Tax Deducted by Partnership, or Estate and Trust	an S Corporation,	4.		.00		.00	
5.	Withdrawal of 529 Plan Contributions Not Used fo	r Permissible Purpose	5.		.00		.00	
6.	Discharge of Qualified Principal Residence Indebt	edness	6.		.00		.00	
7.	Qualified Education Loan Payments Paid by Emp	loyer	7.		.00		.00	
8.	Business Meal Deduction in Excess of 50%	:	8.		.00		.00	
9.	Discharge of Certain Student Loan Debt	9	9.		.00		.00	
10.	Reserved for Future Use	11	0.		.00		.00	
11.	<b>Total Other Additions</b> ( <i>Add Lines 1 through 10</i> ) here and on Form D-400 Schedule PN, Line 17e.	Enter the total 1 <sup>-</sup>	1.		.00		.00	

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Last Name (First 10 Characters)							



Your Social Security Number

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