

# D-400 Schedule PN-1

## 2022 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 2022 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 2022	2. <input type="text"/> .00	<input type="text"/> .00
3. Federal 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. Taxed Pass-Through Entity Loss <i>(New for 2022)</i>	10. <input type="text"/> .00	<input type="text"/> .00
11. Reserved for Future Use <input style="width: 150px;" type="text"/>	11. <input type="text"/> .00	<input type="text"/> .00
12. <b>Total Other Additions</b> (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12. <input style="border: 2px solid gray;" type="text"/> .00	<input style="border: 2px solid gray;" type="text"/> .00

**Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income** (From 2022 Form D-400 Schedule S, Part B)

13. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Recognized IRC Section 1400Z-2 Gain	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.	<input type="text"/>	.00	<input type="text"/>	.00
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2022	17.	<input type="text"/>	.00	<input type="text"/>	.00
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.	<input type="text"/>	.00	<input type="text"/>	.00
19. Personal Education Student Account Deposits	19.	<input type="text"/>	.00	<input type="text"/>	.00
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.	<input type="text"/>	.00	<input type="text"/>	.00
21. Certain Economic Incentive Payments	21.	<input type="text"/>	.00	<input type="text"/>	.00
22. Certain N.C. Grant Payments	22.	<input type="text"/>	.00	<input type="text"/>	.00
23. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.	<input type="text"/>	.00	<input type="text"/>	.00
24. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.	<input type="text"/>	.00	<input type="text"/>	.00
25. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.	<input type="text"/>	.00	<input type="text"/>	.00
26. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.	<input type="text"/>	.00	<input type="text"/>	.00
27. Taxed Pass-Through Entity Income (New for 2022)	27.	<input type="text"/>	.00	<input type="text"/>	.00
28. N.C. Net Operating Loss (New for 2022)	28.	<input type="text"/>	.00	<input type="text"/>	.00
29. Reserved for Future Use <input type="text"/>	29.	<input type="text"/>	.00	<input type="text"/>	.00
30. Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.	<input type="text"/>	.00	<input type="text"/>	.00