

NC-PE (SD)

2024 N.C. Additions and Deductions for Pass-Through Entities, Estates, and Trusts

DOR Use Only

8-20-24

North Carolina Department of Revenue

A pass-through entity, estate, or trust is required to attach Form NC-PE to the applicable N.C. tax return if the entity is required to add certain items to federal income, or if the entity is allowed to deduct certain items from federal income.

Form NC-PE is identical to Form D-400, Schedule S and includes all N.C. adjustments applicable to individuals. The adjustments listed MAY NOT be applicable to every entity.

Entity's Legal Name ABCDEFGHIJKLMNOPQRSTUVWXYZABCD Federal Employer ID Number 900123456

Part A. Additions to Income

Table with 16 rows listing additions to income such as Interest Income, Bonus Depreciation, and S Corporation Shareholder Built-in Gains Tax, each with a corresponding value of 12345678.

Part B. Deductions From Income

Table with 24 rows listing deductions from income such as State or Local Income Tax Refund, Retirement Benefits, and Excess Net Operating Loss Carryforward, with various values and sub-entries.