

D-400 Sch PN-1 (SD)

7-30-24

**2024 Other Additions and
Other Deductions**
North Carolina Department of Revenue

DOR Use Only

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. If this Schedule is not attached to Form D-400, the Department may be unable to process the tax return.

Last Name (First 10 Characters) ABCDEFGHIJ	Your Social Security Number 900123456
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Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income			
		COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S-Corporation Shareholder Built-in Gains Tax	1.	12345678	12345678
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2024	2.	12345678	12345678
3. Federal Net Operating Loss Deduction	3.	12345678	12345678
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.	12345678	12345678
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	12345678	12345678
6. Discharge of Qualified Principal Residence Indebtedness	6.	12345678	12345678
7. Qualified Education Loan Payments Paid by Employer	7.	12345678	12345678
8. Expenses Allocable to Income Exempt or Excluded From Gross Income	8.	12345678	12345678
9. Discharge of Certain Student Loan Debt	9.	12345678	12345678
10. Taxed Pass-Through Entity Loss	10.	12345678	12345678
11. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	11.	12345678	12345678
12. Total Other Additions	12.	12345678	12345678

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income			
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.	12345678	12345678
14. Recognized IRC Section 1400Z-2 Gain	14.	12345678	12345678
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.	12345678	12345678
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.	12345678	12345678
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	17.	12345678	12345678
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.	12345678	12345678
19. Personal Education Student Account Deposits	19.	12345678	12345678
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.	12345678	12345678
21. Certain Economic Incentive Payments	21.	12345678	12345678
22. Certain N.C. Grant Payments	22.	12345678	12345678
23. Certain Net Operating Loss Carrybacks	23.	12345678	12345678
24. Excess Net Operating Loss Carryforward	24.	12345678	12345678
25. Excess Business Loss	25.	12345678	12345678
26. Business Interest Limitation	26.	12345678	12345678
27. Taxed Pass-Through Entity Income			
27a. N.C. Sourced	27a.	12345678	12345678
27b. Non-N.C. Sourced	27b.	12345678	12345678
28. N.C. Net Operating Loss	28.	12345678	12345678
29. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	29.	12345678	12345678
30. Total Other Deductions	30.	12345678	12345678