D-400 Sch PN-1 (SD)

7-30-24

2024 Other Additions and Other Deductions

North Carolina Department of Revenue

| Use Only |
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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

| | | COLUMN A Amount from Form | | COLUMN B Amount of Column A |
|------------------|---|------------------------------|----------------------|--------------------------------|
| | | | | |
| | | D- | 400 Schedule S | 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 XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 11. | 12345678 | 12345678 |
| 12. | Total Other Additions | 12. | 12345678 | 12345678 |
| 13. 14. | 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 Recognized IRC Section 1400Z-2 Gain | 13. 14. | 12345678 12345678 | 12345678 12345678 |
| 1 5 . | Gain From the Disposition of Exempt N.C. Obligations Issued | 14. | 12040070 | 12040070 |
| 10. | Before July 1, 1995 | 15. | 12345678 | 12345678 |
| 16. | Exempt Income Earned or Received by a Member of a Federally | 10. | 12040070 | 12040070 |
| 10. | Recognized Indian Tribe | 16. | 12345678 | 12345678 |
| 17. | Amount by Which State Basis Exceeds Federal Basis for Property | 10. | 12040070 | 12040070 |
| 17. | Disposed of in 2024 | 17. | 12345678 | 12345678 |
| 18. | Ordinary and Necessary Business Expense Reduced or not Allowed Due to | 17. | 12040070 | 12040070 |
| 10. | 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 |
| 23. 24. | Excess Net Operating Loss Carryforward | 23. 24. | 12345678 | 12345678 |
| 24. 25. | Excess Business Loss | 24. 25. | 12345678 | 12345678 |
| 25. 26. | Business Interest Limitation | 25. 26. | 12345678 | 12345678 |
| 20. 27. | | ۷٥. | 12040010 | 12343070 |
| ∠ 1. | Taxed Pass-Through Entity Income 27a. N.C. Sourced | 276 | 12345678 | 12345678 |
| | 27b. Non-N.C. Sourced | 27a. 27b. | 12345678 | 12345678 |
| 28. | N.C. Net Operating Loss | | 12345678 | 12345678 |
| ۷٥. | | 28. | | 12343070 |
| 20 | • | 00 | 12215670 | 12215670 |
| 29. 30. | Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | 29. 30. | 12345678 12345678 | 12345678 12345678 |