

7-30-24

2024 Other Additions and Other Deductions

North Carolina Department of Revenue

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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

			COLUMN A	COLUMN B	
		An	nount from Form	Amount of Column A	
		D-400 Schedule S		Attributable to N.C.	
			40045070	40045070	
1.	S-Corporation Shareholder Built-in Gains Tax	1.	12345678	12345678	
2.	Amount by Which Federal Basis Exceeds State Basis for		40045050	10015050	
	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		40045050	10015050	
	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	
Н.					
art	3. Other Deductions From Federal Adjusted Gross Income That Relate to	o Gros	s Income		
13.	Certain Retirement Benefits Received by a Retired Member of the United States		40045070	40045070	
	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		40045070	40045070	
	Before July 1, 1995	15.	12345678	12345678	
16.	Exempt Income Earned or Received by a Member of a Federally		40045070	10045070	
	Recognized Indian Tribe	16.	12345678	12345678	
17.	Amount by Which State Basis Exceeds Federal Basis for Property		10015050	10015050	
	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	
	Personal Education Student Account Deposits	19.	12345678	12345678	
		20.	12345678	12345678	
	Certain State Emergency Response and Disaster Relief Reserve Fund Payments				
20. 21.	Certain Economic Incentive Payments	21.	12345678	12345678	
20. 21.			12345678	12345678	
20. 21. 22.	Certain Economic Incentive Payments	21.	12345678 12345678		
20. 21. 22. 23.	Certain Economic Incentive Payments Certain N.C. Grant Payments	21. 22.	12345678	12345678	
20. 21. 22. 23. 24.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks	21. 22. 23.	12345678 12345678	12345678 12345678	
20. 21. 22. 23. 24.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward	21. 22. 23. 24.	12345678 12345678 12345678	12345678 12345678 12345678	
20. 21. 22. 23. 24. 25.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward Excess Business Loss	21. 22. 23. 24. 25.	12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678	
20. 21. 22. 23. 24. 25.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward Excess Business Loss Business Interest Limitation	21. 22. 23. 24. 25.	12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678	
20. 21. 22. 23. 24. 25.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward Excess Business Loss Business Interest Limitation Taxed Pass-Through Entity Income	21. 22. 23. 24. 25. 26.	12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678	
20. 21. 22. 23. 24. 25. 26. 27.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward Excess Business Loss Business Interest Limitation Taxed Pass-Through Entity Income 27a. N.C. Sourced	21. 22. 23. 24. 25. 26.	12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678	
19. 20. 21. 22. 23. 24. 25. 26. 27.	Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks Excess Net Operating Loss Carryforward Excess Business Loss Business Interest Limitation Taxed Pass-Through Entity Income 27a. N.C. Sourced 27b. Non-N.C. Sourced	21. 22. 23. 24. 25. 26. 27a. 27b.	12345678 12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678 12345678	