

D-400 Sch PN-1 (SD)

9-8-25

2025 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

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income

|     |   | COLUMN A<br>Amount from Form<br>D-400 Schedule S | COLUMN B<br>Amount of Column A<br>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<br>Property Disposed of in 2025                 | 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,<br>or Estate and Trust | 4. 12345678                                      | 12345678   |
| 5.  | Withdrawal of 529 Plan Contributions Not Used for<br>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    ABCDEFGHIJKLMNOPQRSTUVWXYZABC  | 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<br>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<br>Before July 1, 1995   | 15. 12345678  | 12345678 |
| 16.  | Exempt Income Earned or Received by a Member of a Federally<br>Recognized Indian Tribe   | 16. 12345678  | 12345678 |
| 17.  | Amount by Which State Basis Exceeds Federal Basis for Property<br>Disposed of in 2025  | 17. 12345678  | 12345678 |
| 18.  | Ordinary and Necessary Business Expense Reduced or not Allowed Due to<br>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    ABCDEFGHIJKLMNOPQRSTUVWXYZABC   | 29. 12345678  | 12345678 |
| 30.  | Total Other Deductions   | 30. 12345678  | 12345678 |