

D-400 Sch PN-1 (SD)

8-12-20

**2020 Other Additions and
Other Deductions**
North Carolina Department of RevenueDOR
Use
Only

If you enter an amount on Form D400 Schedule PN, Part B, Line 17e or Line 19h, you must attach this schedule to Form D-400.

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	COLUMN B
	Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
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 2020	2. -12345678	-12345678
3. Unabsorbed Net Operating Loss Deduction	3. -12345678	-12345678
4. Excess Net Operating Loss Carryforward Deduction	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. Excess Business Loss	7. -12345678	-12345678
8. Qualified Education Loan Payments by Employer	8. -12345678	-12345678
9. Expenses Deducted Under a Forgiven PPP Loan	9. -12345678	-12345678
10. Business Interest Limitation	10. -12345678	-12345678
11. Total Other Additions	11. -12345678	-12345678

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income

12. Bonus Asset Basis	12. -12345678	-12345678
13. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	13. -12345678	-12345678
14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14. -12345678	-12345678
15. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	15. -12345678	-12345678
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	16. -12345678	-12345678
17. Personal Education Savings Account Deposits	17. -12345678	-12345678
18. State Emergency Response and Disaster Relief Reserve Fund Payments	18. -12345678	-12345678
19. Certain Economic Incentives	19. -12345678	-12345678
20. Total Other Deductions	20. -12345678	-12345678