

**D-400 Sch PN-1 (SD)**

9-14-20

**2020 Other Additions and  
Other Deductions**  
North Carolina Department of RevenueDOR  
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.

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**

|                                                                                          | <b>COLUMN A</b>                                | <b>COLUMN B</b>                           |
|------------------------------------------------------------------------------------------|------------------------------------------------|-------------------------------------------|
|                                                                                          | Enter the amount from<br>Form D-400 Schedule S | Amount of Column A<br>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<br>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<br>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<br>Before July 1, 1995                                            | 13. -12345678 | -12345678 |
| 14. Exempt Income Earned or Received by a Member of a Federally<br>Recognized Indian Tribe                                        | 14. -12345678 | -12345678 |
| 15. Amount by Which State Basis Exceeds Federal Basis for<br>Property Disposed of in 2020                                         | 15. -12345678 | -12345678 |
| 16. Ordinary and Necessary Business Expense Reduced or not Allowed<br>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<br>Fund Payments                                                         | 18. -12345678 | -12345678 |
| 19. Certain Economic Incentives                                                                                                   | 19. -12345678 | -12345678 |
| 20. Extra Credit Grant                                                                                                            | 20. -12345678 | -12345678 |
| 21. Total Other Deductions                                                                                                        | 21. -12345678 | -12345678 |