D-400 Sch PN-1 (SD)

2021 Other Additions and Other Deductions

DOR Use Only

North Carolina Department of Revenue

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
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Your Social Security Number 900123456

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

 Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2021 12345678 1234 Unabsorbed Net Operating Loss Deduction 12345678 1234 State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust Testate and Trust Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose 12345678 Discharge of Qualified Principal Residence Indebtedness 12345678 Qualified Education Loan Payments Paid by Employer 12345678 Qualified Education In Excess of 50% 12345678 Business Meal Deduction in Excess of 50% 12345678 1234 Discharge of Certain Student Loan Debt Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	5678 5678 5678 5678
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16. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2021 16. 12345678 1234	
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17. Ordinary and Necessary Business Expense Reduced or not Allowed Due to	
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27. Total Other Deductions 27. 12345678 1234	5678 5678 5678 5678 5678 5678 5678 5678