

8-8-22

2022 Other Additions and Other Deductions

North Carolina Department of Revenue

DOR			
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 Enter the amount from		COLUMN B	
				Amount of Column A	
			D-400 Schedule S	subject to N.C. tax	
		FOIII	i D-400 Scriedule S	Subject to N.C. tax	
1. S-	Corporation Shareholder Built-in Gains Tax	1.	12345678	12345678	
	nount by Which Federal Basis Exceeds State Basis for				
	operty Disposed of in 2022	2.	12345678	12345678	
	deral Net Operating Loss Deduction	3.	12345678	12345678	
	ate, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership,				
	Estate and Trust	4.	12345678	12345678	
	thdrawal of 529 Plan Contributions Not Used for		120 10010	120 1001 0	
	rmissible Purpose	5.	12345678	12345678	
	scharge of Qualified Principal Residence Indebtedness	6.	12345678	12345678	
	ualified Education Loan Payments Paid by Employer	7.	12345678	12345678	
	Isiness Meal Deduction in Excess of 50%	8.	12345678	12345678	
	scharge of Certain Student Loan Debt	9.	12345678	12345678	
	xed Pass-Through Entity Loss (New for 2022)	10.	12345678	12345678	
	eserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	11.	12345678	12345678	
	tal Other Additions	12.	12345678	12345678	
12. 10	all other radiations	12	12010070	12010010	
Part B. O	ther Deductions From Federal Adjusted Gross Income That Relate to	Gros	s Income		
13. Ce	ertain Retirement Benefits Received by a Retired Member of the United States				
Ur	iformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	12345678	12345678	
14. Re	ecognized IRC Section 1400Z-2 Gain	14.	12345678	12345678	
15. Ga	ain From the Disposition of Exempt N.C. Obligations Issued				
Ве	fore July 1, 1995	15.	12345678	12345678	
16. Ex	empt Income Earned or Received by a Member of a Federally				
	ecognized Indian Tribe	16.	12345678	12345678	
17. Ar	nount by Which State Basis Exceeds Federal Basis for Property				
	sposed of in 2022	17.	12345678	12345678	
	dinary and Necessary Business Expense Reduced or not Allowed Due to				
	aiming a Federal Tax Credit in Lieu of a Deduction	18.	12345678	12345678	
	rsonal Education Student Account Deposits	19.	12345678	12345678	
	ertain State Emergency Response and Disaster Relief Reserve Fund Payments	20.	12345678	12345678	
	ertain Economic Incentive Payments	21.	12345678	12345678	
	ertain N.C. Grant Payments	22.	12345678	12345678	
	ertain Net Operating Loss Carrybacks	23.	12345678	12345678	
	cess Net Operating Loss Carryforward	24.	12345678	12345678	
	cess Business Loss	25.	12345678	12345678	
	siness Interest Limitation	26.	12345678	12345678	
	xed Pass-Through Entity Income (New for 2022)	27.	12345678	12345678	
	C. Net Operating Loss (New for 2022)	28.	12345678	12345678	
	eserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	29.	12345678	12345678	
	tal Other Deductions	30.	12345678	12345678	
30. 10	Lai Strivi Doddollorio	55.	120-10070	120 10070	