|  | DOR<br>Ise<br>Dnly |                      |
|--|--------------------|----------------------|
| ass-through entity, estate, or trust is required to attach Form NC-PE to the applicable N.C. tax return if the entity is re<br>eral income, or if the entity is allowed to deduct certain items from federal income. If the form is not attached to the applic |                    |                      |
| y be unable to process the tax return.   |                    |                      |
| m NC-PE is identical to Form D-400, Schedule S and includes all N.C. adjustments applicable to individuals. The ac   | ljustments li      | isted MAY NOT be     |
| licable to every entity. For additional information, see the instructions for the specific entity.   |                    |                      |
|  |                    |                      |
| Entity's Legal Name ABCDEFGHIJKLMNOPQRSTUVWXYZABCD Federal Employer ID Nu  | mber 90            | 0123456              |
| Part A. Additions to Income  |                    |                      |
| Interest Income From Obligations of States Other Than N.C.   | 1.                 | 12345678             |
| Deferred Gains Reinvested Into an Opportunity Fund   | 2.                 | 12345678             |
| 3. Bonus Depreciation  | 3.                 | 12345678             |
| 4. IRC Section 179 Expense   | 4.                 | 12345678             |
| 5. S Corporation Shareholder Built-in Gains Tax  | 5.                 | 12345678             |
| 6. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023  | 6.                 | 12345678             |
| 7. Federal Net Operating Loss Deduction  | 7.                 | 12345678             |
| 8. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust  |                    | 12345678             |
| 9. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose   | 9.                 | 12345678             |
| 10. Discharge of Qualified Principal Residence Indebtedness  | 10.                | 12345678             |
| 11. Qualified Education Loan Payments Paid by Employer   | 11.                | 12345678             |
| 12. Expenses allocable to income exempt or excluded from gross income (New for 2023)   | 12.                | 12345678             |
| 13. Discharge of Certain Student Loan Debt   | 13.                | 12345678             |
| 14. Taxed Pass-Through Entity Loss   | 14.                | 12345678             |
| 15. Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   | XX 15.<br>16.      | 12345678<br>12345678 |
| 16. Total Additions - Add Lines 1 through 15<br>Part B. Deductions From Income   | 10.                | 12345076             |
| 17. State or Local Income Tax Refund   | 17.                | 12345678             |
| <ol> <li>Interest Income From Obligations of the United States or United States' Possessions</li> </ol>  | 17.                | 12346578             |
| 19. Taxable Portion of Social Security and Railroad Retirement Benefits  | 10.                | 12346578             |
| 20. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or  | 10.                | 12040070             |
| Federal Government Retirees, i.e. Bailey Settlement  | 20.                | 12346578             |
| 21. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services   |                    |                      |
| Not Deducted on Line 20  | 21.                | 12346578             |
| 22. Bonus Asset Basis  | 22.                | 12346578             |
| 23. Bonus Depreciation a. 2018 12345678 b. 2019 12345678 c. 2020 12345678  |                    |                      |
| d. 2021 12345678 e. 2022 12345678  | 23f. Total         | 12345678             |
| 24. IRC Section179 Expense a. 2018 12345678 b. 2019 12345678 c. 2020 12345678  |                    |                      |
|  | 24f. Total         | 12345678             |
| 25. Recognized IRC Section 1400Z-2 Gain  | 25.                | 12345678             |
| 26. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995  | 26.                | 12345678             |
| 27. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe  | 27.                | 12346578             |
| 28. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023   | 28.                | 12345678             |
| 29. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in   |                    | 10045670             |
| Lieu of a Deduction  | 29.                | 12345678<br>12345678 |
| <ol> <li>Personal Education Student Account Deposits</li> <li>Certain State Emergency Response and Disaster Relief Reserve Fund Payments</li> </ol>  | 30.                | 12345678             |
| <ol> <li>Certain State Emergency Response and Disaster Relief Reserve Fund Payments</li> <li>Certain Economic Incentive Payments</li> </ol>  | 31.<br>32.         | 12345678             |
| 32. Certain Economic incentive Payments<br>33. Certain N.C. Grant Payments   | 32.                | 12345678             |
| 34. Certain Net Operating Loss Carrybacks  | 34.                | 12345678             |
| 35. Excess Net Operating Loss Carryforward   | 34.                | 12345678             |
| 36. Excess Business Loss   | 35.                | 12345678             |
| 37. Business Interest Limitation   | 37.                | 12345678             |
| 38. Taxed Pass-Through Entity Income   | 38.                | 12345678             |
|  | 39.                | 12345678             |
| 39. N.C. Net Operating Loss  | . 1.77             |                      |
| <ol> <li>N.C. Net Operating Loss</li> <li>Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX</li></ol>   |                    | 12345678             |

| 9 | 11 | 13 | 15 | 17 | 19 | 21 | 23 | 25 | 27 | 29 | 31 | 33 | 35 | 37 | 39 | 41 | 43 | 45 | 47 | 49 | 51 | 53 | 55 | 57 | 59 | 61 | 63 | 65 | 67 | 69 | 71 | 73 | 75 | 77 |  |
|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|--|
|   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |  |