

D-400 Schedule PN-1 2023 Other Additions and Other Deductions

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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. Importantly, you must attach both pages of this schedule to Form D-400, even if you are only required to complete one part of the schedule. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters)

Important:
Refer to the Instructions before
completing this worksheet.

Your Social Security Number

Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S, Part A)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
1. S Corporation Shareholder Built-in Gains Tax	1. <input type="text"/> .00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	2. <input type="text"/> .00	<input type="text"/> .00
3. Federal Net Operating Loss Deduction	3. <input type="text"/> .00	<input type="text"/> .00
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4. <input type="text"/> .00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5. <input type="text"/> .00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6. <input type="text"/> .00	<input type="text"/> .00
7. Qualified Education Loan Payments Paid by Employer	7. <input type="text"/> .00	<input type="text"/> .00
8. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	8. <input type="text"/> .00	<input type="text"/> .00
9. Discharge of Certain Student Loan Debt	9. <input type="text"/> .00	<input type="text"/> .00
10. Taxed Pass-Through Entity Loss	10. <input type="text"/> .00	<input type="text"/> .00
11. Reserved for Future Use <input style="width: 150px;" type="text"/>	11. <input type="text"/> .00	<input type="text"/> .00
12. Total Other Additions (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12. <input style="border: 2px solid gray;" type="text"/> .00	<input style="border: 2px solid gray;" type="text"/> .00

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2023 Form D-400 Schedule S, Part B)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
13. Certain Retirement Benefits Received by a Retired Member of the United States Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	.00	.00
14. Recognized IRC Section 1400Z-2 Gain	.00	.00
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	.00	.00
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	.00	.00
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	.00	.00
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	.00	.00
19. Personal Education Student Account Deposits	.00	.00
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	.00	.00
21. Certain Economic Incentive Payments	.00	.00
22. Certain N.C. Grant Payments	.00	.00
23. Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	.00	.00
24. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	.00	.00
25. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	.00	.00
26. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	.00	.00
27. Taxed Pass-Through Entity Income	.00	.00
28. N.C. Net Operating Loss	.00	.00
29. Reserved for Future Use	.00	.00
30. Total Other Deductions (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	.00	.00