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

8-16-23

## 2023 Other Additions and Other Deductions

North Carolina Department of Revenue

DOR Use Only		
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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

	A. Other Additions to Federal Adjusted Gross Income That Relate to Gro	ss Inc	ome	
		Δ	COLUMN A	COLUMN B Amount of Column A
			-400 Schedule S	Attributable to N.C.
1.	S-Corporation Shareholder Built-in Gains Tax	1.	12345678	12345678
2.	Amount by Which Federal Basis Exceeds State Basis for	٠.	12040070	12040070
۷.	•	2.	12345678	12345678
2	Property Disposed of in 2023 Federal Net Operating Loss Deduction	3.	12345678	12345678
3.	State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership,	Э.	12040070	12343070
4.	or Estate and Trust		12345678	12345678
_		4.	12343076	12343076
5.	Withdrawal of 529 Plan Contributions Not Used for	5.	12345678	12345678
•	Permissible Purpose			
6.	Discharge of Qualified Principal Residence Indebtedness	6. <del>-</del>	12345678	12345678
7.	Qualified Education Loan Payments Paid by Employer	7.	12345678	12345678
8.	Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 20		12345678	12345678
9.	Discharge of Certain Student Loan Debt	9.	12345678	12345678
10.	Taxed Pass-Through Entity Loss	10.	12345678	12345678
11.	Reserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	11.	12345678	12345678
12.	Total Other Additions	12.	12345678	12345678
13.	Costain Detirement Denefite Descived by a Detired Member of the United States			
	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	13.	12345678	12345678
14.		13. 14.	12345678 12345678	12345678 12345678
14. 15.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued	14.	12345678	12345678
15.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995			
	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally	14. 15.	12345678 12345678	12345678 12345678
15. 16.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14.	12345678	12345678
15.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property	14. 15. 16.	12345678 12345678 12345678	12345678 12345678 12345678
15. 16. 17.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	14. 15.	12345678 12345678	12345678 12345678
15. 16.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 Ordinary and Necessary Business Expense Reduced or not Allowed Due to	<ul><li>14.</li><li>15.</li><li>16.</li><li>17.</li></ul>	12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678
15. 16. 17. 18.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	<ul><li>14.</li><li>15.</li><li>16.</li><li>17.</li><li>18.</li></ul>	12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678
15. 16. 17. 18.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 Ordinary and Necessary Business Expense Reduced or not Allowed Due to	<ul><li>14.</li><li>15.</li><li>16.</li><li>17.</li></ul>	12345678 12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678 12345678
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15. 16. 17. 18. 19. 20.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction Personal Education Student Account Deposits	14. 15. 16. 17. 18. 19.	12345678 12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678 12345678
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15. 16. 17. 18. 19. 20. 21. 22. 23. 24.	Uniformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d Recognized IRC Section 1400Z-2 Gain Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995 Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023 Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction Personal Education Student Account Deposits Certain State Emergency Response and Disaster Relief Reserve Fund Payments Certain Economic Incentive Payments Certain N.C. Grant Payments Certain Net Operating Loss Carrybacks	14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24.	12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678	12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678 12345678
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