

D-400 Sch PN-1 (45)

8-16-23

**2023 Other Additions and
Other Deductions**
North Carolina Department of RevenueDOR
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)

Your Social Security Number

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

	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.	
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2023	2.	
3. Federal Net Operating Loss Deduction	3.	
4. State, Local, or Foreign Income Tax Deducted by an S Corporation, Partnership, or Estate and Trust	4.	
5. Withdrawal of 529 Plan Contributions Not Used for Permissible Purpose	5.	
6. Discharge of Qualified Principal Residence Indebtedness	6.	
7. Qualified Education Loan Payments Paid by Employer	7.	
8. Expenses Allocable to Income Exempt or Excluded From Gross Income (New for 2023)	8.	
9. Discharge of Certain Student Loan Debt	9.	
10. Taxed Pass-Through Entity Loss	10.	
11. Reserved for Future Use	11.	
12. Total Other Additions	12.	

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income

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	13.	
14. Recognized IRC Section 1400Z-2 Gain	14.	
15. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.	
16. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.	
17. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2023	17.	
18. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.	
19. Personal Education Student Account Deposits	19.	
20. Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.	
21. Certain Economic Incentive Payments	21.	
22. Certain N.C. Grant Payments	22.	
23. Certain Net Operating Loss Carrybacks	23.	
24. Excess Net Operating Loss Carryforward	24.	
25. Excess Business Loss	25.	
26. Business Interest Limitation	26.	
27. Taxed Pass-Through Entity Income	27.	
28. N.C. Net Operating Loss	28.	
29. Reserved for Future Use	29.	
30. Total Other Deductions	30.	