## 

8-16-23

## 2023 Other Additions and Other Deductions

North Carolina Department of Revenue

DOR		П	П	
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. O	Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income						
			COLUMN A	COLUMN B			
		Amount from Form		Amount of Column A			
			-400 Schedule S	Attributable to N.C.			
			-400 Scriedule S	Attributable to N.C.			
1. S-	Corporation Shareholder Built-in Gains Tax	1.	12345678	12345678			
	nount by Which Federal Basis Exceeds State Basis for						
	operty Disposed of in 2023	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		120 100 10	120 1001 0			
	rmissible Purpose	5.	12345678	12345678			
	scharge of Qualified Principal Residence Indebtedness	6.	12345678	12345678			
	alified Education Loan Payments Paid by Employer	7.	12345678	12345678			
	penses Allocable to Income Exempt or Excluded From Gross Income (New for 202		12345678	12345678			
	scharge of Certain Student Loan Debt	9.	12345678	12345678			
	xed Pass-Through Entity Loss	10.	12345678	12345678			
	eserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	11.	12345678	12345678			
	tal Other Additions	12.	12345678	12345678			
12. 10	ai Otilei Additions	12.	12545076	12343076			
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						
	iformed Services Not Deducted on Form D-400 Schedule PN, Part B, Line 19d	13.	12345678	12345678			
	ecognized IRC Section 1400Z-2 Gain	14.	12345678	12345678			
	in From the Disposition of Exempt N.C. Obligations Issued						
	fore July 1, 1995	15.	12345678	12345678			
	empt Income Earned or Received by a Member of a Federally						
	cognized Indian Tribe	16.	12345678	12345678			
	nount by Which State Basis Exceeds Federal Basis for Property						
	sposed of in 2023	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			
	rtain N.C. Grant Payments	22.	12345678	12345678			
	rtain 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	26. 27.	12345678	12345678			
	C. Net Operating Loss	28.	12345678	12345678			
			12345678	12345678			
	eserved for Future Use XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	29.					
30. To	tal Other Deductions	30.	12345678	12345678			