

D-400 Sch PN-1 (SD)

9-14-20

**2020 Other Additions and
Other Deductions**
North Carolina Department of Revenue

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.

Last Name (First 10 Characters) ABCDEFGHIJ

Your Social Security Number 900123456

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

	COLUMN A	COLUMN B
	Enter the amount from	Amount of Column A
	Form D-400 Schedule S	subject to N.C. tax

1. S-Corporation Shareholder Built-in Gains Tax	1. -12345678	-12345678
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020	2. -12345678	-12345678
3. Unabsorbed Net Operating Loss Deduction	3. -12345678	-12345678
4. Excess Net Operating Loss Carryforward Deduction	4. -12345678	-12345678
5. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose	5. -12345678	-12345678
6. Discharge of Qualified Principal Residence Indebtedness	6. -12345678	-12345678
7. Excess Business Loss	7. -12345678	-12345678
8. Qualified Education Loan Payments by Employer	8. -12345678	-12345678
9. Expenses Deducted Under a Forgiven PPP Loan	9. -12345678	-12345678
10. Business Interest Limitation	10. -12345678	-12345678
11. Total Other Additions	11. -12345678	-12345678

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

12. Bonus Asset Basis	12. -12345678	-12345678
13. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	13. -12345678	-12345678
14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14. -12345678	-12345678
15. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	15. -12345678	-12345678
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	16. -12345678	-12345678
17. Personal Education Savings Account Deposits	17. -12345678	-12345678
18. State Emergency Response and Disaster Relief Reserve Fund Payments	18. -12345678	-12345678
19. Certain Economic Incentives	19. -12345678	-12345678
20. Extra Credit Grant	20. -12345678	-12345678
21. Total Other Deductions	21. -12345678	-12345678