

For more help go to www.ncdor.gov/web-fill-form-instructions

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

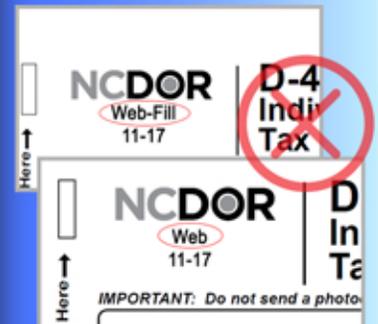


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



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

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. 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.	
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 <i>(New for 2023)</i>	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 (Add Lines 1 through 11) Enter the total here and on Form D-400 Schedule PN, Line 17e.	12.	

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	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 (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.	
24. Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.	
25. Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.	
26. Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	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 (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.	