

#### Instructions for Handwritten **Forms**

## **Guidelines**



Do not use red ink. Use blue or black ink.









Do not use dollar signs, commas, or other punction marks.





## **Printing**



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



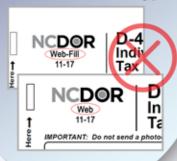
# **Before** Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





#### D-400 Schedule PN-1 2024 Other Additions and Other Deductions

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. 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	ast Name (First 10 Characters)  Refer to the Instructions before completing this worksheet.			efore	Your Social Security Number  — — — — — — — — — — — — — — — — — — —						
Part A. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From 2024 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.		<b>.</b> 00		.00				
2.	Amount by Which Federal Basis Exceeds Star Property Disposed of in 2024	te Basis for	2.		.00		.00				
3.	Federal Net Operating Loss Deduction		3.		.00		.00				
4.	State, Local, or Foreign Income Tax Deducted Partnership, or Estate and Trust	by an S Corporation,	4.		.00		.00				
5.	Withdrawal of 529 Plan Contributions Not Use	ed for Permissible Purpose	5.		.00		.00				
6.	Discharge of Qualified Principal Residence Inc	debtedness	6.		.00		.00				
7.	Qualified Education Loan Payments Paid by E	Employer	7.		<b>.</b> 00		.00				
8.	Expenses Allocable to Income Exempt or Exc	luded From Gross Income	8.		.00		.00				
9.	Discharge of Certain Student Loan Debt		9.		.00		.00				
10.	Taxed Pass-Through Entity Loss		10.		.00		.00				
11.	Reserved for Future Use		11.		.00		<b>.</b> 00				
12.	<b>Total Other Additions</b> (Add Lines 1 through here and on Form D-400 Schedule PN, Line 1	11) Enter the total 7e.	12.		.00		.00				

Tax Year 2024 Your Social Security Number

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Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2024 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.		.00		<b>.</b> 00
14.	Recognized IRC Section 1400Z-2 Gain	14.		.00		.00
15.	Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	15.		<b>.</b> 00		.00
16.	Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	16.		.00		.00
17.	Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2024	17.		.00		.00
18.	Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	18.		.00		.00
19.	Personal Education Student Account Deposits	19.		_00		.00
20.	Certain State Emergency Response and Disaster Relief Reserve Fund Payments	20.		.00		.00
21.	Certain Economic Incentive Payments	21.		.00		.00
22.	Certain N.C. Grant Payments	22.		<u>.</u> 00		.00
23.	Certain Net Operating Loss Carrybacks (Limited to 20% of amount added to AGI in tax years 2013 through 2019)	23.		.00		.00
24.	Excess Net Operating Loss Carryforward (Limited to 20% of amount added to AGI in 2019 and 2020)	24.		.00		.00
25.	Excess Business Loss (Limited to 20% of amount added to AGI in 2018, 2019, and 2020)	25.		<b>.</b> 00		.00
26.	Business Interest Limitation (Limited to 20% of amount added to AGI in 2019 and 2020)	26.		.00		.00
27.	Taxed Pass-Through Entity Income					
	27a. N.C. Sourced	27a.		.00		.00
	27b. Non-N.C. Sourced	27b.		.00		.00
28.	N.C. Net Operating Loss	28.		.00		.00
29.	Reserved for Future Use	29.		.00		.00
30.	<b>Total Other Deductions</b> (Add Lines 13 through 29) Enter the total here and on Form D-400 Schedule PN, Line 19h	30.		.00		.00