

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"

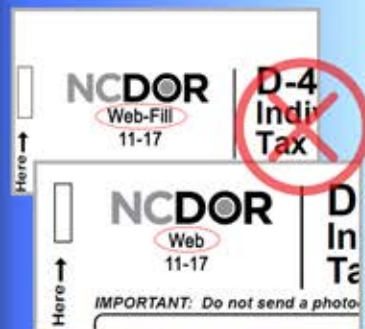


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400 Schedule PN-1

2020 Other Additions and Other Deductions

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)

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 2020 Form D-400 Schedule S, Part A)

	COLUMN A	COLUMN B
	Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
1. S-Corporation Shareholder Built-in Gains Tax	1.	
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020	2.	
3. Unabsorbed Net Operating Loss Deduction	3.	
4. Excess Net Operating Loss Carryforward Deduction	4.	
5. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose	5.	
6. Discharge of Qualified Principal Residence Indebtedness	6.	
7. Excess Business Loss	7.	
8. Qualified Education Loan Payments by Employer	8.	
9. Expenses Deducted Under a Forgiven PPP Loan	9.	
10. Business Interest Limitation	10.	
11. Total Other Additions (Add lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11.	

Part B. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From 2020 Form D-400 Schedule S, Part B)

12. Bonus Asset Basis	12.	
13. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	13.	
14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14.	
15. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	15.	
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	16.	
17. Personal Education Savings Account Deposits	17.	
18. State Emergency Response and Disaster Relief Reserve Fund Payments	18.	
19. Certain Economic Incentives	19.	
20. Extra Credit Grant	20.	
21. Total Other Deductions (Add lines 12 through 20) Enter the total here and on Form D-400 Schedule PN, Line 19h.	21.	