



Instructions For Handwritten Forms

Guidelines



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



Do not use dollar signs, commas, or other punctuation 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."



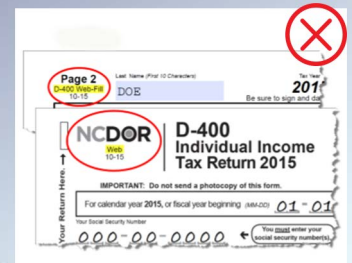
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



D-400 Schedule PN-1

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. <input type="text"/>	.00	<input type="text"/> .00
2. Amount by Which Federal Basis Exceeds State Basis for Property Disposed of in 2020	2. <input type="text"/>	.00	<input type="text"/> .00
3. Unabsorbed Net Operating Loss Deduction	3. <input type="text"/>	.00	<input type="text"/> .00
4. Excess Net Operating Loss Carryforward Deduction	4. <input type="text"/>	.00	<input type="text"/> .00
5. Withdrawal of 529 Plan Contributions not Used for Permissible Purpose	5. <input type="text"/>	.00	<input type="text"/> .00
6. Discharge of Qualified Principal Residence Indebtedness	6. <input type="text"/>	.00	<input type="text"/> .00
7. Excess Business Loss	7. <input type="text"/>	.00	<input type="text"/> .00
8. Qualified Education Loan Payments by Employer	8. <input type="text"/>	.00	<input type="text"/> .00
9. Expenses Deducted Under a Forgiven PPP Loan	9. <input type="text"/>	.00	<input type="text"/> .00
10. Business Interest Limitation	10. <input type="text"/>	.00	<input type="text"/> .00
11. Total Other Additions (Add lines 1 through 10) Enter the total here and on Form D-400 Schedule PN, Line 17e.	11. <input style="border: 2px solid gray;" type="text"/>	.00	<input style="border: 2px solid gray;" type="text"/> .00

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. <input type="text"/>	.00	<input type="text"/> .00
13. Gain From the Disposition of Exempt N.C. Obligations Issued Before July 1, 1995	13. <input type="text"/>	.00	<input type="text"/> .00
14. Exempt Income Earned or Received by a Member of a Federally Recognized Indian Tribe	14. <input type="text"/>	.00	<input type="text"/> .00
15. Amount by Which State Basis Exceeds Federal Basis for Property Disposed of in 2020	15. <input type="text"/>	.00	<input type="text"/> .00
16. Ordinary and Necessary Business Expense Reduced or not Allowed Due to Claiming a Federal Tax Credit in Lieu of a Deduction	16. <input type="text"/>	.00	<input type="text"/> .00
17. Personal Education Savings Account Deposits	17. <input type="text"/>	.00	<input type="text"/> .00
18. State Emergency Response and Disaster Relief Reserve Fund Payments	18. <input type="text"/>	.00	<input type="text"/> .00
19. Certain Economic Incentives	19. <input type="text"/>	.00	<input type="text"/> .00
20. Extra Credit Grant	20. <input type="text"/>	.00	<input type="text"/> .00
21. Total Other Deductions (Add lines 12 through 20) Enter the total here and on Form D-400 Schedule PN, Line 19h.	21. <input style="border: 2px solid gray;" type="text"/>	.00	<input style="border: 2px solid gray;" type="text"/> .00