

**D-400 Sch PN (SD)**

8-23-21

**2021 Part-Year Resident and Nonresident Schedule**  
North Carolina Department of Revenue

DOR  
Use  
Only

If you enter a taxable percentage on Form D-400, Line 13 because you or your spouse, if married filing jointly, were not full-year residents of North Carolina during tax year 2021, you must attach this schedule to Form D-400. Importantly, you must attach both pages of this schedule to Form D-400. If you do not, the Department may be unable to process your return.

Last Name (First 10 Characters) **ABCDEFGHIJ** Your Social Security Number **900123456**

A part-year resident or a nonresident who receives income from N.C. sources must complete this form to determine the percentage of total income from all sources that is subject to N.C. tax. You are a **"part-year resident"** if you moved to N.C. and became a resident during the tax year, or you moved out of N.C. and became a resident of another state during the tax year. You are a **"nonresident"** if you were not a resident of N.C. at any time during the tax year.

Important: Refer to the Instructions before completing this form.

NRT N PYT N 12 19 78 12 19 78 22 -12345678  
NRS N PYS N 12 19 78 12 19 78 23 -12345678

**Part A. Residency Status**

Taxpayer is: (Select applicable box)  Full-Year Resident  Nonresident  Part-Year Resident  
Date N.C. residency began 12 19 78 Date N.C. residency ended 12 19 78

Spouse is: (Select applicable box)  Full-Year Resident  Nonresident  Part-Year Resident  
Date N.C. residency began 12 19 78 Date N.C. residency ended 12 19 78

If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

**Part B. Allocation of Income for Part-Year Residents and Nonresidents**

Total Income	COLUMN A Total Income from all sources	COLUMN B Amount of Column A subject to N.C. tax
1. Wages, Salaries, Tips, Etc.	1. -12345678	-12345678
2. Taxable Interest	2. -12345678	-12345678
3. Taxable Dividends	3. -12345678	-12345678
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4. -12345678	-12345678
5. Alimony Received	5. -12345678	-12345678
6. Business Income or (Loss)	6. -12345678	-12345678
7. Capital Gain or (Loss)	7. -12345678	-12345678
8. Other Gains or (Losses)	8. -12345678	-12345678
9. Taxable Amount of IRA Distributions	9. -12345678	-12345678
10. Taxable Amount of Pensions and Annuities	10. -12345678	-12345678
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11. -12345678	-12345678
12. Farm Income or (Loss)	12. -12345678	-12345678
13. Unemployment Compensation	13. -12345678	-12345678
14. Taxable Portion of Social Security Benefit and Railroad Retirement Benefits	14. -12345678	-12345678
15. Other Income	15. -12345678	-12345678
16. Total Income	16. -12345678	-12345678
	<b>COLUMN A</b>	<b>COLUMN B</b>
<b>North Carolina Adjustments</b>	<b>Enter the amount from Form D-400 Schedule S</b>	<b>Amount of Column A subject to N.C. tax</b>
17. Additions		
a. Interest Income From Obligations of States Other Than N.C.	17a. -12345678	-12345678
b. Deferred Gains Reinvested Into an Opportunity Fund	17b. -12345678	-12345678
c. Bonus Depreciation	17c. -12345678	-12345678
d. IRC Section 179 Expense	17d. -12345678	-12345678
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17e. -12345678	-12345678
18. Total Additions	18. -12345678	-12345678



Last Name (First 10 Characters)    ABCDEFGHIJ	Your Social Security Number	900123456
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**Part B. Allocation of Income for Part-Year Residents and Nonresidents** (continued)

	COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
19. Deductions		
a. State or Local Income Tax Refund	19a.    -12345678	-12345678
b. Interest Income From Obligations of the United States or United States' Possessions	19b.    -12345678	-12345678
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.    -12345678	-12345678
d. Bailey Retirement Benefits	19d.    -12345678	-12345678
e. Bonus Asset Basis	19e.    -12345678	-12345678
f. Bonus Depreciation	19f.    -12345678	-12345678
g. IRC Section 179 Expense	19g.    -12345678	-12345678
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income	19h.    -12345678	-12345678
20. Total Deductions	20.    -12345678	-12345678
21. Total Income Modified by N.C. Adjustments	21.    -12345678	-12345678

**Part C. Part-Year Residents and Nonresidents Taxable Percentage**

22. Enter the Amount From Column B, Line 21		22.    -12345678
23. Enter the Amount From Column A, Line 21		23.    -12345678
24. Part-Year Residents and Nonresident Taxable Percentage		24.        1.3456