

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

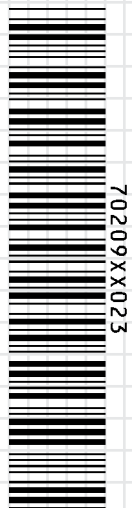
Part A. Residency Status

Form with checkboxes for Taxpayer and Spouse status (Full-Year Resident, Nonresident, Part-Year Resident) and dates for N.C. residency.

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

Table with 3 columns: Description, COLUMN A (Total Income from all sources), and COLUMN B (Amount of Column A subject to N.C. tax). Rows include Total Income (1-16) and North Carolina Adjustments (17-18).



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

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

	<b>COLUMN A</b>	<b>COLUMN B</b>
	<b>Enter the amount from Form D-400 Schedule S</b>	<b>Amount of Column A subject to N.C. tax</b>
<b>19. Deductions</b>		
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
<b>20. Total Deductions</b>	<b>20. -12345678</b>	<b>-12345678</b>
<b>21. Total Income Modified by N.C. Adjustments</b>	<b>21. -12345678</b>	<b>-12345678</b>

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

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