

8-16-23

2023 Part-Year Resident and **Nonresident Schedule**

North Carolina Department of Revenue

DOR Use Only			
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

Last Name (First 10 Characters) ABCDEFGHIJ	You	ır Social Security Nur	mber 900123456
part-year resident or a nonresident who receives income from N.C. sources must complete the	nis form	to determine the perc	entage of total income fro
arces 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 o
C. and became a resident of another state during the tax year. You are a "nonresident" if yo	u were r	not a resident of N.C.	at any time during the tax
Important: Refer to the Instructions before comple	eting this	form.	
NRT N PYT N 12 19 78 12 19	78	22 -12	345678
NRS N PYS N 12 19 78 12 19	78	23 –12	345678
Part A. Residency Status			
Taxpayer is: (Select applicable box)	Spot	ISE IS: (Select applicable t	oox)
🔟 Full-Year Resident 🔲 Nonresident 🔲 Part-Year Resident 📗 🔲 Full-Year F	Resident	Nonresident	☐ Part-Year Resider
Date N.C. residency began Date N.C. residency ended Date N.C. residency	dency b	egan I	Date N.C. residency ende
12 19 78 12 19 78 12 19 7			12 19 78
If you and your spouse were both full-year residents of N.C., stop here; do not complete Pa	rts B an	d C. Do not attach So	chedule PN to Form D-400
Part B. Allocation of Income for Part-Year Residents and Nonresidents			
		COLUMN A	COLUMN B
otal Income		Total Income	Amount of Column A
		rom all Sources	Attributable to N.C.
		Tom un oouroo	711110010010101010101
1. Wages, Salaries, Tips, Etc.	1.	12345678	12345678
2. Taxable Interest	2.	12345678	12345678
3. Taxable Dividends	3.	12345678	12345678
Taxable Dividends Taxable Refunds, Credits, or Offsets		12545076	12343070
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	J.	12010070	12010010
and Annuities	10.	12345678	12345678
, , , , , , , , , , , , , , , , , , ,	10.	12040070	12040070
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	10.	12040070	12040070
and Railroad Retirement Benefits	14.	12345678	12345678
15. Other Income	15.	-12345678	-12345678
16. Total Income	16.	-12345678	-12345678
To. Idea modific	10.	120-1007-0	12040070
		COLUMN A	COLUMN B
North Carolina Adjustments		mount from Form	Amount of Column A
47 Addition		-400 Schedule S	Attributable to N.C.
17. Additions		10045670	10245670
a. Interest Income From Obligations of States Other Than N.C.	17a.	12345678	12345678
b. Deferred Gains Reinvested Into an Opportunity Fund	17b. 17c.	12345678	12345678
	17c	12345678	12345678
c. Bonus Depreciation			
c. Bonus Depreciation d. IRC Section 179 Expense e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17d. 17d. 17e.	12345678 12345678	12345678 12345678

	ch. PN 2023 Page 2 (SD)					
Last N	lame (First 10 Characters) ABCDEFGHIJ	Your So	cial Security	Number	900123456	
Part B.	Allocation of Income for Part-Year Residents and Nonresidents (continued)				
		Ar	COLUMN A Amount from Form D-400 Schedule S		COLUMN B Amount of Column A Attributable to N.C.	
	Deductions					
	a. State or Local Income Tax Refund	19a.	123456	678	12345678	
	Interest Income From Obligations of the United States or United States' Possessions	19b.	123456	378	12345678	
	c. Taxable Portion of Social Security and	190.	125450	370	12343070	
	Railroad Retirement Benefits	19c.	123456	678	12345678	
	d. Retirement Benefits Received by Vested N.C. State Government, N.C.	19d.	123456	678	12345678	
	Local Government, or Federal Government Retirees, i.e. Bailey Settlement					
	e. Bonus Asset Basis	19e. 19f.	123456 123456		12345678 12345678	
	f. Bonus Depreciation g. IRC Section 179 Expense	19f. 19g.	123456		12345678	
	h. Other Deductions From Federal Adjusted Gross	109.	1_0,00			
	Income That Relate to Gross Income	19h.	123456		12345678	
	Total Deductions	20.	123456		12345678	
21.	Total Income Modified by N.C. Adjustments	21.	-123456	578	-12345678	
Part C.	Part-Year Residents and Nonresidents Taxable Percentage					
1 1 1 1	Tary roal resolution and non-solution random roal and roa					
22.	Enter the Amount From Column B, Line 21			22	-12345678	
23.	Enter the Amount From Column A, Line 21			23		
24.	Part-Year Residents and Nonresident Taxable Percentage			24	1.3456	