

D-400 Sch PN (SD)

8-16-23

2023 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 2023, 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 Attributable to N.C.). Rows 1-16 list various income types with values.



Table with 3 columns: Description, COLUMN A (Amount from Form D-400 Schedule S), and COLUMN B (Amount of Column A Attributable to N.C.). Rows 17-18 list North Carolina Adjustments.

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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>Amount from Form</b>	<b>Amount of Column A</b>
	<b>D-400 Schedule S</b>	<b>Attributable to N.C.</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. Retirement Benefits Received by <b>Vested</b> N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	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>