

# D-400 Schedule PN 2024 Part-Year Resident and Nonresident Schedule

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 2024, 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)

**Do not send a photocopy of this form.**  
**Print in Black or Blue Ink Only. No Pencil or Red Ink.**

Your Social Security Number

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.**

## Part A. Residency Status

**Taxpayer is:** (Fill in applicable circle)

Full-Year Resident     Nonresident     Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_-\_\_\_\_-\_\_\_\_  
(MM-DD-YY)

\_\_\_\_-\_\_\_\_-\_\_\_\_  
(MM-DD-YY)

**Spouse is:** (Fill in applicable circle)

Full-Year Resident     Nonresident     Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_-\_\_\_\_-\_\_\_\_  
(MM-DD-YY)

\_\_\_\_-\_\_\_\_-\_\_\_\_  
(MM-DD-YY)

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

If an amount on Line 1 through 21 is negative, place amount in brackets.

Example:  
(999,999)

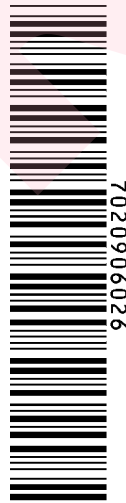
### COLUMN A

Total Income from all Sources

### COLUMN B

Amount of Column A Attributable to N.C.

1. Wages, Salaries, Tips, Etc.	1.	<input type="text"/>	.00	<input type="text"/>	.00
2. Taxable Interest	2.	<input type="text"/>	.00	<input type="text"/>	.00
3. Taxable Dividends	3.	<input type="text"/>	.00	<input type="text"/>	.00
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4.	<input type="text"/>	.00	<input type="text"/>	.00
5. Alimony Received	5.	<input type="text"/>	.00	<input type="text"/>	.00
6. Business Income or (Loss)	6.	<input type="text"/>	.00	<input type="text"/>	.00
7. Capital Gain or (Loss)	7.	<input type="text"/>	.00	<input type="text"/>	.00
8. Other Gains or (Losses)	8.	<input type="text"/>	.00	<input type="text"/>	.00
9. Taxable Amount of IRA Distributions	9.	<input type="text"/>	.00	<input type="text"/>	.00
10. Taxable Amount of Pensions and Annuities	10.	<input type="text"/>	.00	<input type="text"/>	.00
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11.	<input type="text"/>	.00	<input type="text"/>	.00
12. Farm Income or (Loss)	12.	<input type="text"/>	.00	<input type="text"/>	.00
13. Unemployment Compensation	13.	<input type="text"/>	.00	<input type="text"/>	.00
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14.	<input type="text"/>	.00	<input type="text"/>	.00
15. Other Income	15.	<input type="text"/>	.00	<input type="text"/>	.00
16. Total Income (Add Lines 1 through 15)	16.	<input type="text"/>	.00	<input type="text"/>	.00



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

North Carolina Adjustments

17. Additions:

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
17a.	<input type="text"/> .00	<input type="text"/> .00
17b.	<input type="text"/> .00	<input type="text"/> .00
17c.	<input type="text"/> .00	<input type="text"/> .00
17d.	<input type="text"/> .00	<input type="text"/> .00
17e.	<input type="text"/> .00	<input type="text"/> .00
18. Total Additions (Add Lines 17a through 17e)	<input type="text"/> .00	<input type="text"/> .00

19. Deductions:

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. Bailey Settlement
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)



19a.	<input type="text"/> .00	<input type="text"/> .00
19b.	<input type="text"/> .00	<input type="text"/> .00
19c.	<input type="text"/> .00	<input type="text"/> .00
19d.	<input type="text"/> .00	<input type="text"/> .00
19e.	<input type="text"/> .00	<input type="text"/> .00
19f.	<input type="text"/> .00	<input type="text"/> .00
19g.	<input type="text"/> .00	<input type="text"/> .00
19h.	<input type="text"/> .00	<input type="text"/> .00
20. Total Deductions (Add Lines 19a through 19h)	<input type="text"/> .00	<input type="text"/> .00
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	<input type="text"/> .00	<input type="text"/> .00

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From Column B, Line 21

23. Enter the Amount From Column A, Line 21

24. Part-Year Residents and Nonresidents

Taxable Percentage (Divide Line 22 by Line 23)

Enter the result as a decimal amount here and on Form D-400, Line 13.

If amount on Line 22 or 23 is negative, fill in circle.

Example: ●

▶ 22. ○  .00

▶ 23. ○  .00

24.