D-400 Sch PN (SD)

c. Bonus Depreciation

Total Additions

18

d. IRC Section 179 Expense

e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income

7-30-24

2024 Part-Year Resident and Nonresident Schedule

DOR
Use
Only

12345678

12345678

12345678

12345678

17c.

17d

17e.

18

12345678

12345678

12345678

12345678

North Carolina Department of Revenue

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.

900123456 ABCDEFGHIJ Your Social Security Number Last Name (First 10 Characters) 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 Ν PYT Ν 12 19 78 12 19 78 22 -12345678NRS PYS 12 19 78 12 19 78 23 -12345678Ν Ν Part A. Residency Status Taxpayer is: (Select applicable box Spouse is: (Select applicable box) Full-Year Resident Nonresident Full-Year Resident Nonresident Part-Year Resident Part-Year Resident Date N.C. residency began Date N.C. residency began Date N.C. residency ended Date N.C. residency ended 12 19 78 12 19 78 12 19 78 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 **COLUMN A** COLUMN B **Total Income** Total Income Amount of Column A from all Sources Attributable to N.C. 12345678 12345678 1. Wages, Salaries, Tips, Etc. 1. 2. 12345678 12345678 2. Taxable Interest 12345678 12345678 3. **Taxable Dividends** 3. 4. Taxable Refunds, Credits, or Offsets 12345678 12345678 of State and Local Income Taxes 4. 12345678 12345678 5. Alimony Received 5. -12345678-123456786. Business Income or (Loss) 6. -12345678 -12345678 7. Capital Gain or (Loss) 7. 8. -12345678-123456788. Other Gains or (Losses) 12345678 12345678 9. Taxable Amount of IRA Distributions 9. 10. **Taxable Amount of Pensions** 12345678 12345678 and Annuities 10. Rental Real Estate, Royalties, Partnerships, 11. -12345678 -12345678 S-Corps, Estates, Trusts, Etc. 11. 12. -12345678 -12345678 Farm Income or (Loss) 12. 13. 13. 12345678 12345678 **Unemployment Compensation** 14. Taxable Portion of Social Security and Railroad Retirement Benefits 12345678 12345678 14. -12345678 -12345678 15. Other Income 15. -12345678 -12345678 16. **Total Income** 16. **COLUMN A** COLUMN B North Carolina Adjustments Amount from Form Amount of Column A **D-400 Schedule S** Attributable to N.C. 17. Additions 12345678 12345678 a. Interest Income From Obligations of States Other Than N.C. 17a. 12345678 12345678 17b. b. Deferred Gains Reinvested Into an Opportunity Fund

D-400 Sch. PN 2024 Page 2 (SD)

Last Name (First 10 Characters) ABCDEFGHIJ

Your Social Security Number

900123456

10			COLUMN A	COLUMN B
40		Amount from Form D-400 Schedule S		Amount of Column A
				Attributable to N.C.
19.	Deductions		10045670	10045670
	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 Vested N.C. State Government, N.C.	19d.	12345678	12345678
	Local Government, or Federal Government Retirees, i.e. Bailey Settlement			
	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
art C	. Part-Year Residents and Nonresidents Taxable Percentage			
22.	Enter the Amount From Column B, Line 21			2212345678
23.	Enter the Amount From Column A, Line 21			23. -12345678
23. 24.	Part-Year Residents and Nonresident Taxable Percentage			24. 1.3456