

D-400 Sch PN (SD)

7-30-24

2024 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 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) 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.

Table with 2 rows and 6 columns: 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. Taxpayer is: (Select applicable box) [] Full-Year Resident [] Nonresident [] Part-Year Resident. Spouse is: (Select applicable box) [] Full-Year Resident [] Nonresident [] Part-Year Resident. Includes date fields 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 16 rows for Total Income and 5 rows for North Carolina Adjustments. Columns: Description, COLUMN A Total Income from all Sources, COLUMN B Amount of Column A Attributable to N.C.

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

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

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
19. Deductions		
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. 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
20. Total Deductions	20. 12345678	12345678
21. Total Income Modified by N.C. Adjustments	21. -12345678	-12345678

Part C. Part-Year Residents and Nonresidents Taxable Percentage

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

