D-400 Sch PN (SD)

7-30-24

2024 Part-Year Resident and Nonresident Schedule

North Carolina Department of Revenue

	DOR Use Only				
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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.

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 application of Full-Year Resident Nonresiden	able box) t D Part-Year Resident	Spouse is: (Select app	sident Part-Year Resident				
Date N.C. residency began	Date N.C. residency ended	Date N.C. residency began	Date N.C. residency ended				
12 19 78	12 19 78	12 19 78	12 19 78				

	ıll-Year Resident 🔲 Nonresident 🔲 Part-Year Resident 📗 🖵 Full-Year I			☐ Part-Year Resident
Date N	I.C. residency began Date N.C. residency ended Date N.C. resi	-	egan [Date N.C. residency ended
	12 19 78 12 19 78 12 19			12 19 78
	u 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 Sc	hedule PN to Form D-400.
Part E	3. 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.
1.	Wages, Salaries, Tips, Etc.	1.	12345678	12345678
2.	Taxable Interest	2.	12345678	12345678
3.	Taxable Dividends	3.	12345678	12345678
4.	Taxable Refunds, Credits, or Offsets	0.	12010070	12010070
٦.	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 ×			
	and Annuities	10.	12345678	12345678
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			
	and Railroad Retirement Benefits	14.	12345678	12345678
15.	Other Income	15.	-12345678	-12345678
16.	Total Income	16.	-12345678	-12345678
			COLUMN A	COLUMN B
North	North Carolina Adjustments		mount from Form	Amount of Column A
47	ALLEG		D-400 Schedule S	Attributable to N.C.
17.	Additions	17-	10245670	10245670
	a. Interest Income From Obligations of States Other Than N.C.	17a.	12345678	12345678
	b. Deferred Gains Reinvested Into an Opportunity Fund	17b.	12345678	12345678 12345678
	c. Bonus Depreciation	17c.	12345678	
	d. IRC Section 179 Expense	17d.	12345678 12345678	12345678 12345678
18.	 e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income Total Additions 	17e. 18.	12345678 12345678	12345678
10.	IUIAI AUUIIIUI D	10.	12070010	12575070

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

			COLUMN A nount from Form -400 Schedule S	_	COLUMN B Amount of Column A Attributable to N.C.
19.	Deductions	υ.	400 Schedule S		Attributable to N.C.
	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			22.	-12345678
23.	Enter the Amount From Column A, Line 21			23.	-12345678
24.	Part-Year Residents and Nonresident Taxable Percentage			24.	1.3456