

D-400 Sch PN (SD)

8-21-19

2019 Part-Year Resident and Nonresident Schedule

North Carolina Department of Revenue

DOR Use Only

If you complete Schedule PN, you MUST attach the 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

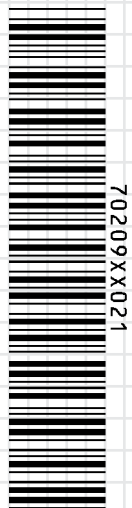
Part A. Residency Status

Form with checkboxes for Taxpayer and Spouse status (Full-Year Resident, Nonresident, Part-Year Resident) and dates of 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 subject to N.C. tax). Rows include Total Income (1-16) and North Carolina Adjustments (17-18).



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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)

	COLUMN A	COLUMN B
	Enter the amount from Form D-400 Schedule S	Amount of Column A subject to N.C. tax
19. Deductions		
a. State and local income tax refund	19a. -12345678	-12345678
b. Interest from obligations of the United States or United States' possessions	19b. -12345678	-12345678
c. Taxable portion of Social Security or Railroad Retirement benefits	19c. -12345678	-12345678
d. Bailey retirement benefits	19d. -12345678	-12345678
e. Bonus depreciation	19e. -12345678	-12345678
f. IRC section 179	19f. -12345678	-12345678
g. Recognized IRC section 1400Z-2 gain	19g. -12345678	-12345678
h. Other deductions to 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