



D-400 Schedule PN 2021 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 2021, 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.
The original form is printed in pink and black ink.
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

(MM-DD-YY)

Date N.C. residency ended

(MM-DD-YY)

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

(MM-DD-YY)

Date N.C. residency ended

(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 subject to N.C. tax

		COLUMN A Total Income from all sources	COLUMN B Amount of Column A subject to N.C. tax
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 Benefit 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



10 digit input box for last name

9 digit input box for social security number

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

17a.
17b.
17c.
17d.
17e.

COLUMN A
Enter the amount from Form D-400 Schedule S

COLUMN B
Amount of Column A subject to N.C. tax

Input boxes for Column A and Column B for lines 17a through 17e, with .00 values.

18. Total Additions (Add Lines 17a through 17e)

18.

Input boxes for Total Additions, with .00 values.

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. Bailey Retirement Benefits
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

19a.
19b.
19c.
19d.
19e.
19f.
19g.
19h.

Input boxes for Column A and Column B for lines 19a through 19h, with .00 values.

20. Total Deductions (Add Lines 19a through 19h)

20.

Input boxes for Total Deductions, with .00 values.

21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)

21.

Input boxes for Total Income Modified, with .00 values.



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: [filled circle]

22. [circle] [input box] .00

23. [circle] [input box] .00

24. [input box]