

**D-400 Sch PN (SD)**

8-23-21

**2021 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 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) <b>ABCDEFGHIJ</b>	Your Social Security Number <b>900123456</b>
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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.

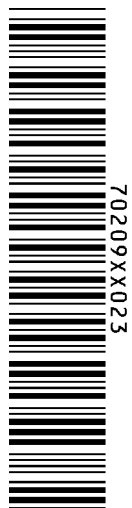
Important: Refer to the Instructions before completing this form.

NRT	N	PYT	N	12 19 78	12 19 78	22	-12345678
NRS	N	PYS	N	12 19 78	12 19 78	23	-12345678

<b>Part A. Residency Status</b>			
Taxpayer is: (Select applicable box)		Spouse is: (Select applicable box)	
<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident	<input type="checkbox"/> Part-Year Resident	<input type="checkbox"/> Full-Year Resident
<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident	<input type="checkbox"/> Part-Year Resident	<input type="checkbox"/> Full-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

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.

<b>Part B. Allocation of Income for Part-Year Residents and Nonresidents</b>			
<b>Total Income</b>	<b>COLUMN A</b>	<b>COLUMN B</b>	
	<b>Total Income from all sources</b>	<b>Amount of Column A subject to N.C. tax</b>	
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 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 Benefit and Railroad Retirement Benefits	14. -12345678	-12345678	
15. Other Income	15. -12345678	-12345678	
16. Total Income	16. -12345678	-12345678	
	<b>COLUMN A</b>	<b>COLUMN B</b>	
<b>North Carolina Adjustments</b>	<b>Enter the amount from Form D-400 Schedule S</b>	<b>Amount of Column A subject to N.C. tax</b>	
17. Additions			
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	
c. Bonus Depreciation	17c. -12345678	-12345678	
d. IRC Section 179 Expense	17d. -12345678	-12345678	
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income	17e. -12345678	-12345678	
18. Total Additions	18. -12345678	-12345678	



Last Name (First 10 Characters)    ABCDEFGHIJ	Your Social Security Number	900123456
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**Part B. Allocation of Income for Part-Year Residents and Nonresidents** (continued)

	COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
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. Bailey Retirement Benefits	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