



# D-400 Schedule PN 2019 Part-Year Resident and Nonresident Schedule

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)

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**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

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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.**

## Part A. Residency Status

**Taxpayer is:** (Fill in applicable circle)

- Full-Year Resident     Nonresident     Part-Year Resident

Date N.C. residency began

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(MM-DD-YY)

Date N.C. residency ended

		-			-		
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(MM-DD-YY)

**Spouse is:** (Fill in applicable circle)

- Full-Year Resident     Nonresident     Part-Year Resident

Date N.C. residency began

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(MM-DD-YY)

Date N.C. residency ended

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(MM-DD-YY)

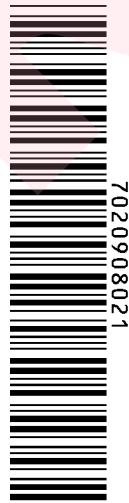
If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

## Part B. Allocation of Income for Part-Year Residents and Nonresidents

### Total Income

1. Wages, salaries, tips, etc.
2. Taxable interest
3. Taxable dividends
4. Taxable refunds, credits, or offsets of state and local income taxes
5. Alimony received
6. Business income or (loss)
7. Capital gain or (loss)
8. Other gains or (losses)
9. Taxable amount of IRA distributions
10. Taxable amount of pensions and annuities
11. Rental real estate, royalties, partnerships, S-Corps, estates, trusts, etc.
12. Farm income or (loss)
13. Unemployment compensation
14. Taxable amount of Social Security benefits or Railroad Retirement benefits
15. Other income
16. **Total Income** (Add Lines 1 through 15)

If amount on Lines 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	COLUMN B
	Total Income from all sources	Amount of Column A subject to N.C. tax
1.	.00	.00
2.	.00	.00
3.	.00	.00
4.	.00	.00
5.	.00	.00
6.	.00	.00
7.	.00	.00
8.	.00	.00
9.	.00	.00
10.	.00	.00
11.	.00	.00
12.	.00	.00
13.	.00	.00
14.	.00	.00
15.	.00	.00
16.	.00	.00

10 digit last name input boxes

9 digit social security number input boxes

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

North Carolina Adjustments

17. Additions:

- 17a. Interest income from obligations of states other than N.C.
17b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2
17c. Bonus depreciation
17d. IRC section 179 expense
17e. Other additions to federal adjusted gross income that relate to gross income

Table with 2 columns: COLUMN A (Enter the amount from Form D-400 Schedule S) and COLUMN B (Amount of Column A subject to N.C. tax). Rows 17a-17e.

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

Row 18: Total additions

19. Deductions:

- 19a. State and local income tax refund
19b. Interest from obligations of the United States or United States' possessions
19c. Taxable portion of Social Security or Railroad Retirement benefits
19d. Bailey retirement benefits
19e. Bonus depreciation
19f. IRC section 179 expense
19g. Recognized IRC section 1400Z-2 gain
19h. Other deductions to federal adjusted gross income that relate to gross income



Table with 2 columns: COLUMN A and COLUMN B. Rows 19a-19h.

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

Row 20: Total deductions

21. Total income modified by N.C. adjustments (Line 16 plus Line 18 minus Line 20)

Row 21: Total income modified by N.C. adjustments

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: [circle with dot]

Input boxes for lines 22, 23, and 24 with decimal points and .00 suffixes.