

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

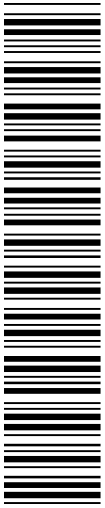
Part A. Residency Status

Taxpayer is: (Select applicable box) Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____
 12 19 78 12 19 78

Spouse is: (Select applicable box) Full-Year Resident Nonresident Part-Year Resident
 Date N.C. residency began _____ Date N.C. residency ended _____
 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.

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

Total Income	COLUMN A Total Income from all sources	COLUMN B Amount of Column A subject to N.C. tax
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 amount of Social Security benefits or Railroad Retirement benefits	14. -12345678	-12345678
15. Other income	15. -12345678	-12345678
16. Total Income	16. -12345678	-12345678
		
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North Carolina Adjustments	COLUMN A Enter the amount from Form D-400 Schedule S	COLUMN B Amount of Column A subject to N.C. tax
17. Additions		
a. Interest income from obligations of states other than N.C.	17a. -12345678	-12345678
b. Deferred gains reinvested into an Opportunity Fund under IRC section 1400Z-2	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 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