D-400 Sch PN (SD)

8-12-20

2020 Part-Year Resident and Nonresident Schedule

North Carolina Department of Revenue

	DOR Use Only				
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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 2020, you must attach this 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

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.

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Part A. Residency Status					
Taxpayer is: (Se	elect applicable box)	Spouse is: (Select applicable box)			
☐ Full-Year Resident ☐ Nor	nresident Part-Year Resident	Full-Year Resident No			
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.

Part I	B. Allocation of Income for Part-Year Residents and Nonresidents	₩			
		COLUMN A		COLUMN B	
Total Income			Total Income	Amount of Column A	
			from all sources	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	
			COLUMN A	COLUMN B	
North Carolina Adjustments		En	ter the amount from	Amount of Column A	
		Form D-400 Schedule S		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		-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	
1 1.1					

6 8 10 12 14 16 18 20 22 24 26 28 30 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 64 66 68 70 72 74 76 7 7 9 11 13 15 17 19 21 23 25 27 29 31 33 35 37 39 41 43 45 47 49 51 53 55 57 59 61 63 65 67 69 71 73 75 77 D-400 Sch. PN 2020 Page 2 (SD) **ABCDEFGHIJ** 900123456 Last Name (First 10 Characters) Your Social Security Number Part B. Allocation of Income for Part-Year Residents and Nonresidents (continued) **COLUMN A COLUMN B** 10 Enter the amount from **Amount of Column A** 10 11 Form D-400 Schedule S 11 subject to N.C. tax 12 19. **Deductions** 12 13 a. State or Local Income Tax Refund 19a. -12345678 -12345678 13 b. Interest From Obligations of the United States 14 14 15 -12345678 -12345678 or United States' Possessions 19b. 16 c. Taxable Portion of Social Security or 16 -12345678 Railroad Retirement Benefits 19c. -12345678 18 d. Bailey Retirement Benefits 19d. -12345678 -12345678 18 19 -12345678 -12345678 19 e. Bonus Depreciation 19e. -12345678 -12345678 20 f. IRC Section 179 19f. 20 g. Recognized IRC Section 1400Z-2 Gain -12345678 -12345678 21 21 19g. 22 h. Other Deductions From Federal Adjusted Gross 22 23 Income That Relate to Gross Income -12345678 -12345678 23 19h. 24 20. -12345678 -12345678 24 **Total Deductions** 20. -12345678 -12345678 25 21 25 Total Income Modified by N.C. Adjustments 21. Part C. Part-Year Residents and Nonresidents Taxable Percentage 27 29 22. Enter the Amount From Column B, Line 21 22. -12345678 29 30 -12345678 30 23. Enter the Amount From Column A, Line 21 23. 1.3456 31 Part-Year Residents and Nonresident Taxable Percentage 24. 31 32 32 33 33 34 34 35 35 36 36 37 38 38 40 40 41 42 42 43 43 44 44 45 45 47 47 49 49 51 51 52 52 53 53 54 54 55 55 56 56 58 58 60 60 61 62 62

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