

D-400 Sch PN (SD)

8-17-22

2022 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 2022, 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) **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)				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"/> Nonresident	<input type="checkbox"/> Part-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.

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 Portion of Social Security and Railroad Retirement Benefits	14.	12345678	12345678
15. Other Income	15.	-12345678	-12345678
16. Total Income	16.	-12345678	-12345678
North Carolina Adjustments		COLUMN A	COLUMN B
		Enter 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	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	COLUMN B
	Enter the amount from Form D-400 Schedule S	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. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. <i>Bailey Settlement</i>	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

