

D-400 Sch PN (68)

8-16-23

2023 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 2023, 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) 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.

NRT PYT 22
NRS PYS 23

Part A. Residency Status
Taxpayer is: (Select applicable box)
Spouse is: (Select applicable box)

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
Table with columns: Total Income, COLUMN A Total Income from all Sources, COLUMN B Amount of Column A Attributable to N.C.
Rows include: 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 Portion of Social Security and Railroad Retirement Benefits, 15. Other Income, 16. Total Income, 17. Additions (a-e), 18. Total Additions.

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

	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
19. Deductions		
a. State or Local Income Tax Refund	19a.	
b. Interest Income From Obligations of the United States or United States' Possessions	19b.	
c. Taxable Portion of Social Security and Railroad Retirement Benefits	19c.	
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.	
e. Bonus Asset Basis	19e.	
f. Bonus Depreciation	19f.	
g. IRC Section 179 Expense	19g.	
h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income	19h.	
20. Total Deductions	20.	
21. Total Income Modified by N.C. Adjustments	21.	

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From Column B, Line 21		22.
23. Enter the Amount From Column A, Line 21		23.
24. Part-Year Residents and Nonresident Taxable Percentage		24.