

## Instructions for Handwritten Forms

### Guidelines



Do not use red ink.  
Use blue or black ink.



Do not use dollar  
signs, commas, or  
other punctuation marks.



### Printing



Set page scaling to  
“none.” The Auto-Rotate  
and Center checkbox  
should be unchecked.



Do not select “print on  
both sides of paper.”



### Before You Send



Do not submit  
photocopies of returns.  
Submit originals only.



Do not mix form types



# D-400 Schedule PN 2025 Part-Year Resident and Nonresident Schedule

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 2025, 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)

**Do not send a photocopy of this form.**  
**Print in Black or Blue Ink Only. No Pencil or Red Ink.**

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.**

## Part A. Residency Status

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

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_\_  
(MM-DD-YY)

\_\_\_\_\_  
(MM-DD-YY)

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

☐ Full-Year Resident ☐ Nonresident ☐ Part-Year Resident

Date N.C. residency began

Date N.C. residency ended

\_\_\_\_\_  
(MM-DD-YY)

\_\_\_\_\_  
(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)

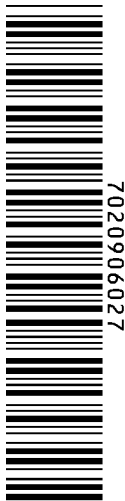
13. Unemployment Compensation

14. Taxable Portion of Social Security  
and Railroad Retirement Benefits

15. Other Income

16. **Total Income** (Add Lines 1 through 15)

If an amount on  
Line 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  
Attributable to N.C.**

1.	<input type="text"/>	.00	<input type="text"/>	.00
2.	<input type="text"/>	.00	<input type="text"/>	.00
3.	<input type="text"/>	.00	<input type="text"/>	.00
4.	<input type="text"/>	.00	<input type="text"/>	.00
5.	<input type="text"/>	.00	<input type="text"/>	.00
6.	<input type="text"/>	.00	<input type="text"/>	.00
7.	<input type="text"/>	.00	<input type="text"/>	.00
8.	<input type="text"/>	.00	<input type="text"/>	.00
9.	<input type="text"/>	.00	<input type="text"/>	.00
10.	<input type="text"/>	.00	<input type="text"/>	.00
11.	<input type="text"/>	.00	<input type="text"/>	.00
12.	<input type="text"/>	.00	<input type="text"/>	.00
13.	<input type="text"/>	.00	<input type="text"/>	.00
14.	<input type="text"/>	.00	<input type="text"/>	.00
15.	<input type="text"/>	.00	<input type="text"/>	.00
16.	<input type="text"/>	.00	<input type="text"/>	.00

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

**North Carolina Adjustments**

**17. Additions:**

- a. Interest Income From Obligations of States Other Than N.C.
- b. Deferred Gains Reinvested Into an Opportunity Fund
- c. Bonus Depreciation
- d. IRC Section 179 Expense
- e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)

**18. Total Additions** (Add Lines 17a through 17e)

**19. Deductions:**

- a. State or Local Income Tax Refund
- b. Interest Income From Obligations of the United States or United States' Possessions
- c. Taxable Portion of Social Security and Railroad Retirement Benefits
- d. Retirement Benefits Received by Vested N.C. State Government, N.C. Local Government, or Federal Government Retirees, i.e. *Bailey Settlement*
- e. Bonus Asset Basis
- f. Bonus Depreciation
- g. IRC Section 179 Expense
- h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 30.)

**20. Total Deductions** (Add Lines 19a through 19h)

**21. Total Income Modified by N.C. Adjustments**  
(Line 16 plus Line 18 minus Line 20)

**COLUMN A**

Amount from Form  
D-400 Schedule S

**COLUMN B**

Amount of Column A  
Attributable to N.C.

17a.	<input type="text"/>	.00	<input type="text"/>	.00
17b.	<input type="text"/>	.00	<input type="text"/>	.00
17c.	<input type="text"/>	.00	<input type="text"/>	.00
17d.	<input type="text"/>	.00	<input type="text"/>	.00
17e.	<input type="text"/>	.00	<input type="text"/>	.00
18.	<input type="text"/>	.00	<input type="text"/>	.00
19a.	<input type="text"/>	.00	<input type="text"/>	.00
19b.	<input type="text"/>	.00	<input type="text"/>	.00
19c.	<input type="text"/>	.00	<input type="text"/>	.00
19d.	<input type="text"/>	.00	<input type="text"/>	.00
19e.	<input type="text"/>	.00	<input type="text"/>	.00
19f.	<input type="text"/>	.00	<input type="text"/>	.00
19g.	<input type="text"/>	.00	<input type="text"/>	.00
19h.	<input type="text"/>	.00	<input type="text"/>	.00
20.	<input type="text"/>	.00	<input type="text"/>	.00
21.	<input type="text"/>	.00	<input type="text"/>	.00

7021006027

**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: ●

▶ 22. ☐  .00

▶ 23. ☐  .00

24.