

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)

Your Social Security Number

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

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

— (MM-DD-YY) —

Date N.C. residency ended

— (MM-DD-YY) —

Spouse is: (Fill in applicable circle)

Full-Year Resident Nonresident Part-Year Resident

Date N.C. residency began

— (MM-DD-YY) —

Date N.C. residency ended

— (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	COLUMN B
	Total Income from all Sources	Amount of Column A Attributable to N.C.
1.	_____ .00	_____ .00
2.	_____ .00	_____ .00
3.	_____ .00	_____ .00
4.	_____ .00	_____ .00
5.	_____ .00	_____ .00
6.	_____ .00	_____ .00
7.	_____ .00	_____ .00
8.	_____ .00	_____ .00
9.	_____ .00	_____ .00
10.	_____ .00	_____ .00
11.	_____ .00	_____ .00
12.	_____ .00	_____ .00
13.	_____ .00	_____ .00
14.	_____ .00	_____ .00
15.	_____ .00	_____ .00
16.	_____ .00	_____ .00

2025

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	COLUMN B
Amount from Form D-400 Schedule S	Amount of Column A Attributable to N.C.

17a. .00 .0017b. .00 .0017c. .00 .0017d. .00 .0017e. .00 .0018. .00 .0019a. .00 .0019b. .00 .0019c. .00 .0019d. .00 .0019e. .00 .0019f. .00 .0019g. .00 .0019h. .00 .0020. .00 .0021. .00 .00

Part C. Part-Year Residents and Nonresidents Taxable Percentage

22. Enter the Amount From **Column B**, Line 21

If amount on Line 22 or 23 is negative, fill in circle.

► 22. .0023. Enter the Amount From **Column A**, Line 21Example: ► 23. .00

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.

24.