

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to
your computer



Use the latest
version of Adobe
Acrobat Reader
to complete the
form.



Guidelines

Do not handwrite
any information



Do not use
commas when
entering amounts

Enter Whole U.S. Dollars Only	99,999	
► 1.		

Enter Whole U.S. Dollars Only	99999	
► 1.		

Do not use brackets for
negative numbers. Use
a minus sign to show
the amount is negative.

Enter Whole U.S. Dollars Only	[99999]	
► 1.		

Enter Whole U.S. Dollars Only	- 99999	
► 1.		

Printing

Use the print icon on
the form to ensure
you have completed
all required fields.



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

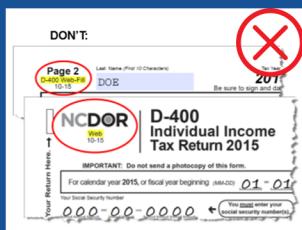


Set the page scaling
to “none.” The Auto-
Rotate and Center
checkbox should
be unchecked.



Before Sending...

Do not mix form
types



Do not submit
photocopies of
returns. Submit
original returns only.



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.

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)

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

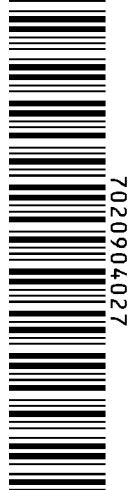
COLUMN A

COLUMN B

Total Income
from all Sources

Amount of Column A
Attributable to N.C.

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)**



- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.

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

North Carolina Adjustments	COLUMN A Amount from Form D-400 Schedule S	COLUMN B Amount of Column A Attributable to N.C.
17. Additions:		
a. Interest Income From Obligations of States Other Than N.C.	17a.	
b. Deferred Gains Reinvested Into an Opportunity Fund	17b.	
c. Bonus Depreciation	17c.	
d. IRC Section 179 Expense	17d.	
e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, Line 12.)	17e.	
18. Total Additions (Add Lines 17a through 17e)	18.	
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 (From Form D-400 Schedule PN-1, Part B, Line 30.)	19h.	
20. Total Deductions (Add Lines 19a through 19h)	20.	
21. Total Income Modified by N.C. Adjustments (Line 16 plus Line 18 minus Line 20)	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 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.