



# 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."



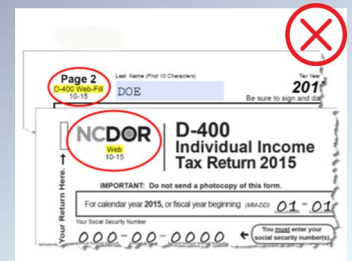
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# D-400 Schedule PN 2019 Part-Year Resident and Nonresident Schedule

DOR  
Use  
Only

If you complete Schedule PN, you MUST attach the 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.

Your Social Security Number

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                      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)

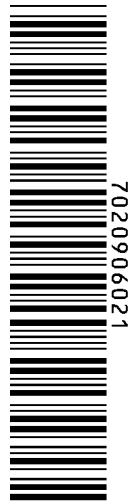
If you and your spouse were both full-year residents of N.C., **stop here**; do not complete Parts B and C. Do not attach Schedule PN to Form D-400.

## 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 amount of Social Security benefits or Railroad Retirement benefits
15. Other income
16. **Total Income** (Add Lines 1 through 15)

If amount on Lines 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 subject to N.C. tax	
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

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 under IRC section 1400Z-2
- c. Bonus depreciation
- d. IRC section 179 expense
- e. Other additions to federal adjusted gross income that relate to gross income

17a.  
17b.  
17c.  
17d.  
17e.

COLUMN A  
Enter the amount from Form D-400 Schedule S

COLUMN B  
Amount of Column A subject to N.C. tax

.00  
.00  
.00  
.00  
.00

18. Total additions (Add Lines 17a through 17e)

18.

.00

.00

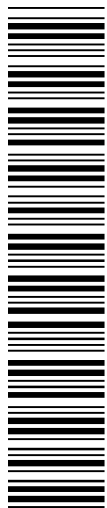
19. Deductions:

- a. State and local income tax refund
- b. Interest from obligations of the United States or United States' possessions
- c. Taxable portion of Social Security or Railroad Retirement benefits
- d. Bailey retirement benefits
- e. Bonus depreciation
- f. IRC section 179 expense
- g. Recognized IRC section 1400Z-2 gain
- h. Other deductions to federal adjusted gross income that relate to gross income

19a.  
19b.  
19c.  
19d.  
19e.  
19f.  
19g.  
19h.

.00  
.00  
.00  
.00  
.00  
.00  
.00  
.00

.00  
.00  
.00  
.00  
.00  
.00  
.00  
.00



20. Total deductions (Add Lines 19a through 19h)

20.

.00

.00

21. Total income modified by N.C. adjustments (Line 16 plus Line 18 minus Line 20)

21.

.00

.00

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. \_\_\_\_\_