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.

Before Sending
Do not submit photocopies of returns. Submit originals only.
Do not mix form types.

Printing
Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.
Do not select “print on both sides of paper.”
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 2020, you must attach this schedule to Form D-400. If you do not, the Department may be unable to process your return.

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## Part A. Residency Status

### Taxpayer is:  
- [ ] Full-Year Resident  
- [ ] Nonresident  
- [ ] Part-Year Resident

### Spouse is:  
- [ ] Full-Year Resident  
- [ ] Nonresident  
- [ ] Part-Year Resident

Date N.C. residency began  
(MM-DD-YY)

Date N.C. residency ended  
(MM-DD-YY)

Important: Refer to the Instructions before completing this form.

## Part B. Allocation of Income for Part-Year Residents and Nonresidents

### Total Income

<table>
<thead>
<tr>
<th>Description</th>
<th>COLUMN A</th>
<th>COLUMN B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Wages, Salaries, Tips, Etc.</td>
<td>1.</td>
<td>.00</td>
</tr>
<tr>
<td>2. Taxable Interest</td>
<td>2.</td>
<td>.00</td>
</tr>
<tr>
<td>3. Taxable Dividends</td>
<td>3.</td>
<td>.00</td>
</tr>
<tr>
<td>4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes</td>
<td>4.</td>
<td>.00</td>
</tr>
<tr>
<td>5. Alimony Received</td>
<td>5.</td>
<td>.00</td>
</tr>
<tr>
<td>6. Business Income or (Loss)</td>
<td>6.</td>
<td>.00</td>
</tr>
<tr>
<td>7. Capital Gain or (Loss)</td>
<td>7.</td>
<td>.00</td>
</tr>
<tr>
<td>8. Other Gains or (Losses)</td>
<td>8.</td>
<td>.00</td>
</tr>
<tr>
<td>9. Taxable Amount of IRA Distributions</td>
<td>9.</td>
<td>.00</td>
</tr>
<tr>
<td>10. Taxable Amount of Pensions and Annuities</td>
<td>10.</td>
<td>.00</td>
</tr>
<tr>
<td>11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.</td>
<td>11.</td>
<td>.00</td>
</tr>
<tr>
<td>12. Farm Income or (Loss)</td>
<td>12.</td>
<td>.00</td>
</tr>
<tr>
<td>13. Unemployment Compensation</td>
<td>13.</td>
<td>.00</td>
</tr>
<tr>
<td>14. Taxable Amount of Social Security Benefits or Railroad Retirement Benefit</td>
<td>14.</td>
<td>.00</td>
</tr>
<tr>
<td>15. Other Income</td>
<td>15.</td>
<td>.00</td>
</tr>
<tr>
<td>16. Total Income (Add Lines 1 through 15)</td>
<td>16. .00</td>
<td>.00</td>
</tr>
</tbody>
</table>

If amount on Lines 1 through 21 is negative, place amount in brackets. Example: (999,999)

Print in Black or Blue Ink Only. No Pencil or Red Ink.

Do not send a photocopy of this form. Your Social Security Number

Web 9-20

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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. 17a.
   b. Deferred Gains Reinvested Into an Opportunity Fund Under IRC Section 1400Z-2 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 11. See instructions.) 17e.

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

19. Deductions:
   a. State or Local Income Tax Refund 19a.
   b. Interest From Obligations of the United States or United States’ Possessions 19b.
   c. Taxable Portion of Social Security or Railroad Retirement Benefits 19c.
   d. Bailey Retirement Benefits 19d.
   e. Bonus Depreciation 19e.
   f. IRC Section 179 Expense 19f.
   g. Recognized IRC Section 1400Z-2 Gain 19g.
   h. Other Deductions From Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part B, Line 21. See instructions.) 19h.

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


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.