

For more help go to www.ncdor.gov/web-fill-form-instructions

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 ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

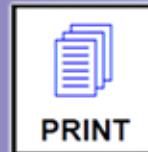
Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

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



Before printing, select "actual size"



Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



D-400 Schedule PN 2022 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 2022, 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

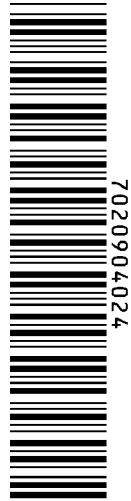
(MM-DD-YY)

(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 subject to N.C. tax	
1. Wages, Salaries, Tips, Etc.	1.			
2. Taxable Interest	2.			
3. Taxable Dividends	3.			
4. Taxable Refunds, Credits, or Offsets of State and Local Income Taxes	4.			
5. Alimony Received	5.			
6. Business Income or (Loss)	6.			
7. Capital Gain or (Loss)	7.			
8. Other Gains or (Losses)	8.			
9. Taxable Amount of IRA Distributions	9.			
10. Taxable Amount of Pensions and Annuities	10.			
11. Rental Real Estate, Royalties, Partnerships, S-Corps, Estates, Trusts, Etc.	11.			
12. Farm Income or (Loss)	12.			
13. Unemployment Compensation	13.			
14. Taxable Portion of Social Security and Railroad Retirement Benefits	14.			
15. Other Income	15.			
16. Total Income (Add Lines 1 through 15)	16.			



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

North Carolina Adjustments

COLUMN A

Enter the amount from
Form D-400 Schedule S

COLUMN B

Amount of Column A
subject to N.C. tax

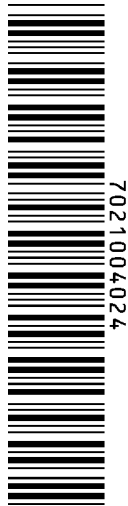
17. Additions:

- 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. *Bailey Settlement* 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)* 24.
Enter the result as a decimal amount here and on Form D-400, Line 13.