

Instructions for Handwritten **Forms**

Guidelines



Do not use red ink. Use blue or black ink.









Do not use dollar signs, commas, or other punction 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."



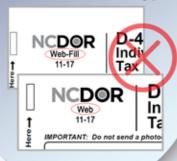
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





D-400 Schedule PN 2024 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 2024, 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) Prin	Do not send a pl at in Black or Blue In			Your Social S	ecurity Number	
sources th	ar resident or a nonresident who receive nat is subject to N.C. tax. You are a " par me a resident of another state during the	t-vear resident" if v	ou moved to	N.C. and became a resid	ent durina th	ne tax vear, or vou moved ou	t of N.C.
	Impor	tant: Refer to the I	nstructions	before completing this	orm.		
Part /	A. Residency Status						
Taxpayer is: (Fill in applicable circle) Full-Year Resident Date N.C. residency began Date N.C. residency ended				Spouse is: (Fill in applicable circle) Full-Year Resident Date N.C. residency began Date N.C. residency ended			
If you a	(MM-DD-YY) and your spouse were both full-year res	(MM-DD-YY) idents of N.C., stop	here; do n	(MM-DD-YY) ot complete Parts B and C	. Do not att	(MM-DD-YY) tach Schedule PN to Form D	D-400.
	B. Allocation of Income for						
Tota	al Income	If an amount on)	COLUMN A Total Income from all Sources		COLUMN B Amount of Column A Attributable to N.C.	
1 . Wag	ges, Salaries, Tips, Etc.	Line 1 through 21 is negative, place amount in brackets.	1.	nom un courses	.00	, and a second	
2 . Taxa	able Interest	Example: (999,999)	2.		. 00		.00
3 . Taxa	able Dividends		3.		.00		00
	able Refunds, Credits, or Offsets tate and Local Income Taxes		4.		.00		00
5. Alim	ony Received		5.		. 00		00
6. Bus	iness Income or (Loss)		6.		. 00		00
7 . Cap	ital Gain or (Loss)	70	7.		. 00		00
8. Oth	er Gains or (Losses)	2090	8.		. 00		00
	able Amount of IRA Distributions	6026	9.		. 00		00
	able Amount of Pensions Annuities		10.		. 00		00
11 . Ren S-C	tal Real Estate, Royalties, Partnerships, orps, Estates, Trusts, Etc.		11.		. 00		00
12 . Farr	n Income or (Loss)		12.		.00		00
13 . Une	mployment Compensation		13.		. 00		.00
	able Portion of Social Security Railroad Retirement Benefits		14.		.00		.00
15 . Oth	er Income		15.		.00		00
16. Tota	al Income (Add Lines 1 through 15)		16.		.00] .00

D-400 Sch. PN Web

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

COLUMN A COLUMN B North Carolina Adjustments Amount from Form Amount of Column A D-400 Schedule S Attributable to N.C. 17. Additions: a. Interest Income From Obligations of States Other Than N.C. 17a. .00 .00 b. Deferred Gains Reinvested Into an Opportunity Fund 17b. **.**00 .00 c. Bonus Depreciation 17c. .00 .00 d. IRC Section 179 Expense 17d. .00 -00 e. Other Additions to Federal Adjusted Gross Income That Relate to Gross Income (From Form D-400 Schedule PN-1, Part A, 17e. **.**00 .00 18. Total Additions (Add Lines 17a through 17e) 18. .00 .00 19. Deductions: a. State or Local Income Tax Refund 19a. .00 .00 b. Interest Income From Obligations of the United States or United States' 19b. _00 .00 Possessions c. Taxable Portion of Social Security and 19c. Railroad Retirement Benefits .00 .00 d. Retirement Benefits Received by **Vested** N.C. State Government, N.C. Local Government, or Federal Government 19d. .00 .00 Retirees, i.e. Bailey Settlement e. Bonus Asset Basis 19e. .00 .00 f. Bonus Depreciation 19f. .00 .00 g. IRC Section 179 Expense 19g. .00 .00 h. Other Deductions From Federal Adjusted Gross 19h. Income That Relate to Gross Income (From Form D-400 .00 .00 Schedule PN-1, Part B, Line 30.) 20. Total Deductions (Add Lines 19a through 19h) 20. .00 _00 21. Total Income Modified by N.C. Adjustments 21. .00 .00 (Line 16 plus Line 18 minus Line 20) Part C. Part-Year Residents and Nonresidents Taxable Percentage If amount on Line 22 22. Enter the Amount From Column B, Line 21 or 23 is negative, fill in circle. 23. 23. Enter the Amount From Column A, Line 21 Example: 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.