

**17 NCAC 06B .3528 PART-YEAR RESIDENT PARTNERS**

A part-year resident receiving partnership income from a partnership doing business in North Carolina and in one or more other states, must prorate his share of the partnership's income attributable and not attributable to North Carolina between his periods of residence and nonresidence in accordance with the number of days in each period. The amount required to be included in the numerator of the fraction for determining taxable income is the taxpayer's share of partnership income determined for the period of residence, plus the taxpayer's share of the partnership income attributable to North Carolina during the period of nonresidence.

*History Note:* Authority G.S. 105-153.4; 105-154; 105-262;  
Eff. October 1, 1991;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. July 26, 2015.