

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



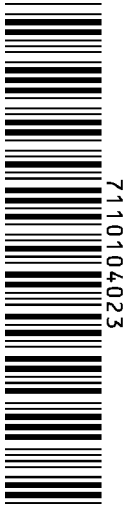
Do not submit photocopies of returns

Submit originals only



For calendar year 2021 , or fiscal year beginning (<i>MM-DD-YY</i>)		and ending (<i>MM-DD-YY</i>)	
Legal Name (<i>USE CAPITAL LETTERS FOR NAME AND ADDRESS</i>) Legal Name Continued	Federal Employer ID Number If LLC, Enter N.C. Secretary of State ID	Fill in all applicable circles: <input type="radio"/> Initial Return <input type="radio"/> Amended Return <input type="radio"/> Final Return <input type="radio"/> Short Period <input type="radio"/> Entity is LLC <input type="radio"/> Entity has Nonresident Owners <input type="radio"/> NC-NPAs attached <input type="radio"/> NC-478 attached <input type="radio"/> Publicly Traded Partnership <input type="radio"/> NC-PE attached	
Address City	Apartment Number State	Zip Code	County (<i>Enter first five letters</i>)
Federal Extension Was the partnership granted an automatic extension to file its 2021 federal income tax return (Form 1065)? <input type="radio"/> Yes <input type="radio"/> No			

Part 1. Informational Return and Computation of Tax Due for Nonresident Partners	
1. Income (Loss) (<i>From Part 6, Line 12, or Federal Form 1065, Schedule K, add Lines 1-11</i>)	▶ 1.
2. Guaranteed Payments to Partners	▶ 2.
3. Subtract Line 2 from Line 1	3.
4. Additions to Income (Loss) <i>(From Form NC-PE, Part A, Line 15)</i>	▶ 4.
5. Add Lines 3 and 4	5.
6. Deductions from Income (Loss) <i>(From Form NC-PE, Part B, Line 38)</i>	▶ 6.
7. Net Distributive Partnership Income (Loss) <i>(Line 5 minus Line 6)</i>	7.
8. Nonapportionable Net Distributive Partnership Income (Loss) <i>(From Part 3, Line 1)</i>	▶ 8.
9. Apportionable Net Distributive Partnership Income (Loss) <i>(Line 7 minus Line 8)</i>	9.
10. Nonapportionable Net Distributive Partnership Income (Loss) Allocated to N.C. <i>(From Part 3, Line 2)</i>	▶ 10.



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If you have nonresident partners, complete Lines 11 through 13. Otherwise, skip to Line 14.

11. Tax Due for Nonresident Partners (Enter Partners' Total from Part 4, Line 18) ▶ 11.

12. Tax Credits Allocated to Nonresident Partners (Enter Partners' Total from Part 4, Line 19) ▶ 12.

13. Net Tax Due for Nonresident Partners (Enter Partners' Total from Part 4, Line 20) ▶ 13.

14. Payments (Add Lines 14a through 14d. Enter total on Line 14e.)

14a. Extension

14b. Other Partnerships



14c. Withholding from Services

14d. Other Payments



14e.

15. Amended Returns Only - Previous Payments (See "Amended Returns" in instructions) 15.

16. Total Payments (Add Lines 14e and 15) 16.

17. Amended Returns Only - Previous Refunds (See "Amended Returns" in instructions) 17.

18. Subtract Line 17 from Line 16 18.

19. Tax Due (If Line 13 is more than Line 18, subtract Line 18 from Line 13 and enter result here. Otherwise, subtract Line 13 from Line 18 and enter the result on Line 20.) ▶ 19.

20. Overpayment 20.

21. 21a. Penalties (Include all penalties applicable to informational returns. For more information, see "Penalties" in instructions.)



21b. Interest



(Add Lines 21a and 21b. Enter the total on Line 21c) 21c.

22. Total Due (Add Lines 19 and 21c)

Pay in U.S. Currency from a Domestic Bank. You can pay online at www.ncdor.gov.

Important: If Line 20 is greater than zero and you entered an amount on Line 21c, compare Line 21c with Line 20. If Line 21c is greater than Line 20, subtract Line 20 from Line 21c and enter result on Line 22.

22. \$

23. Amount to be Refunded (Subtract Line 21c from Line 20) ▶ 23.

Important: When filing an amended return, see instructions.

Explanation of changes for Amended Return (Attach additional sheets if necessary)

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IMPORTANT: Refer to the Instructions before completing Parts 2 and 3

Part 2. Apportionment Percentage for Partnerships That Have One or More Nonresident Partners

Note: Apportionment factors must be calculated 4 places to the right of the decimal.

A. Partnerships Not Apportioning Income Outside North Carolina

Enter 100% on Part 4, Line 12 for each nonresident partner

100.0000 %

B. Partnerships Apportioning Income Outside North Carolina

- 1. Gross Receipts Subject to Apportionment
- 2. Gross Rents Subject to Apportionment
- 3. Gross Royalties Subject to Apportionment
- 4. Dividends Subject to Apportionment
- 5. Interest Subject to Apportionment
- 6. Other Apportionable Income
- 7. Share of Receipts from Noncorporate Entities Subject to Apportionment
- 8. **Total** (Add Lines 1 through 7 for each column)

1. Within North Carolina	2. Total Everywhere

9. N.C. Apportionment Factor

(Divide Line 8 Column 1 by Line 8 Column 2 and enter the factor here and on Part 4, Line 12 for each nonresident partner)

%

C. Special Apportionment Formulas

Special apportionment formulas apply to certain types of entities such as banks, wholesale content distributors, electric power companies, air transportation companies, water transportation companies, pipeline companies, and railroad companies. If you use a special apportionment formula, enter the computed apportionment factor here and on Part 4, Line 12 for each nonresident partner. Attach a schedule to support the special apportionment calculation. (See instructions and G.S. 105 -130.4, 130.4A, and 130.4B for more information.)

%

Part 3. Nonapportionable Net Distributive Partnership Income (Loss)

Complete this schedule if you have income (loss) classified as nonapportionable income (loss). For additional information, see instructions.

(A) Nonapportionable Income (Loss)	(B) Gross Amounts	(C) Related Expenses	(D) Net Amounts (Column B minus Column C)	(E) Net Amounts Allocated Directly to N.C.
1. Nonapportionable Income (Loss) (Enter the total of Column D here and on Part 1, Line 8)				
2. Nonapportionable Income (Loss) Allocated to N.C. (Enter the total of Column E here and on Part 1, Line 10)				

Explanation of why income (loss) listed in Part 3 is nonapportionable income (loss):

(Attach additional sheets if necessary)

* For an acceptable means of computing related expenses, see 17 N.C.A.C. 5C .0304.

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If more than two partners, include separate schedule for additional partners.
Only one Total is needed.

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Part 4. A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items

Complete Lines 1 through 8 for all partners.

B. Computation of North Carolina Taxable Income for Nonresident Partners

Complete Lines 9 through 17 for all nonresident partners.

C. Computation of Tax Due for Nonresident Partners on Whose Behalf the Partnership Pays the Tax

Complete Lines 18 through 20.

A	Partner 1	Partner 2	Partners' Total
<p>Attach other pages if needed.</p> <p>1. Identifying Number</p> <p>2. Name</p> <p>3. Address</p> <p>4. Partner's share percentage %</p> <p>5. Type of partner <i>(Ex: Ind., Corp., Part.)</i></p> <p>6. Additions to income (loss) <i>(To Form NC K-1, Line 2)</i></p> <p>7. Deductions from income (loss) <i>(To Form NC K-1, Line 3)</i></p> <p>8. Share of tax credits <i>(To Form NC K-1, Line 4)</i></p> <p style="text-align: right;">NC Resident <input type="radio"/> Yes <input type="radio"/> No</p>			
<p>B</p> <p>9. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 9</p> <p>10. Percentage from Line 4 times amount on Part 1, Line 9</p> <p>11. Add Lines 9 and 10</p> <p>12. Apportionment percentage from Part 2 %</p> <p>13. Multiply Line 11 by Line 12</p> <p>14. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 10</p> <p>15. Percentage from Line 4 times amount on Part 1, Line 10</p> <p>16. Separately stated items of income attributable to nonresident partners</p> <p>17. North Carolina taxable income <i>(Add Lines 13, 14, 15, and 16)</i></p>			
<p>C</p> <p>18. Tax Due <i>(Multiply Line 17 by 5.25%)</i></p> <p>19. Tax credits allocated to nonresident partners from Line 8 above</p> <p>20. Net Tax Due <i>(Line 18 minus Line 19)</i> Important: When filing an amended return, see instructions.</p> <p style="text-align: right;">NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No</p>			

Important: The partnership must provide each partner with a NC K-1 for Form D-403 and any other information necessary for the partner to prepare the appropriate North Carolina tax return.

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Part 5. Ordinary Business Income (Loss)

Part 6. Partners' Distributive Share Items

<p>1. a. Gross receipts or sales b. Returns and allowances c. Balance (Line 1a minus Line 1b)</p> <p>2. Cost of goods sold (Attach schedule)</p> <p>3. Gross profit (Line 1c minus Line 2)</p> <p>4. Ordinary income (loss) from other partnerships, estates, trusts (Attach schedule)</p> <p>5. Net farm profit (loss) (Attach schedule)</p> <p>6. Net gain (loss) (Attach schedule)</p> <p>7. Other income (loss) (Attach schedule)</p> <p>8. Total Income (Loss) Add Lines 3 through 7</p>	
<p>9. Salaries and wages (other than to partners) (Less employment credits)</p> <p>10. Guaranteed payments to partners</p> <p>11. Repairs and maintenance</p> <p>12. Bad debts</p> <p>13. Rent</p> <p>14. Taxes and licenses</p> <p>15. Interest</p> <p>16. a. Depreciation b. Depreciation reported elsewhere on return c. Balance (Line 16a minus 16b)</p> <p>17. Depletion</p> <p>18. Retirement plans, etc.</p> <p>19. Employee benefit programs</p> <p>20. Other deductions (Attach schedule)</p> <p>21. Total Deductions Add the amounts shown in the far right column for Lines 9 through 20</p>	
<p>22. Ordinary Business Income (Loss) Line 8 minus Line 21; enter amount here and on Part 6, Line 1</p>	

<p>1. Ordinary business income (loss)</p> <p>2. Net rental real estate income (loss)</p> <p>3. Other net rental income (loss)</p> <p>4. Guaranteed Payments</p> <p>5. Interest income</p> <p>6. Ordinary dividends</p> <p>7. Royalties</p> <p>8. Net short-term capital gain (loss)</p> <p>9. Net long-term capital gain (loss)</p> <p>10. Net section 1231 gain (loss)</p> <p>11. Other income (loss) (Attach schedule)</p> <p>12. Total Income (Loss) Add Lines 1 through 11; enter amount here and on Part 1, Line 1</p>	
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Part 7. Adjustments to Income (Loss)

If the partnership is required to add certain North Carolina adjustments to income (loss) or, if the partnership is allowed to deduct certain adjustments from income (loss), the partnership must complete Form NC-PE and attach it to Form D-403.

Important: If you do not attach both pages of Form NC-PE to Form D-403, the Department may be unable to process the partnership return. Form NC-PE is available from the Department's website.

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Contact Phone Number (Include area code)

Signature of Managing Partner _____ Date _____

If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion: _____

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

If prepared by a person other than the managing partner, this certification is based on all information of which preparer has any knowledge.

Signature of Paid Preparer Other Than Managing Partner _____ Date _____ Address of Paid Preparer _____

Preparer's FEIN, SSN, or PTIN _____ Preparer's Contact Phone Number (Include area code) _____

Fill in applicable circle: FEIN SSN PTIN

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640