

# 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.



## 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.



For calendar year **2023**, or fiscal year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **23** and ending (MM-DD-YY) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Legal Name (USE CAPITAL LETTERS FOR NAME AND ADDRESS)

Legal Name Continued

Federal Employer ID Number

If LLC, Enter N.C. Secretary of State ID

Fill in all applicable circles:

- Initial Return
- Amended Return
- Final Return
- Short Period
- Partnership is LLC
- Partnership has Nonresident Owners
- NC-NPAs attached
- NC-478 attached
- Publicly Traded Partnership
- NC-PE attached


Address

Apartment Number

City

State

Zip Code

 **N.C. Education Endowment Fund:** A partnership may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the partnership's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the partnership's payment of \$ \_\_\_\_\_. To designate the partnership's overpayment to the Fund, enter the amount of the partnership's designation on Line 26 on Page 2. (See instructions for information about the Fund.)

**Taxed Partnership** (See instructions for definition of Taxed Partnership.)

Is the partnership making the election to be a Taxed Partnership for tax year 2023?

Yes  No

**Federal Extension** Was the partnership granted an automatic extension to file its 2023 federal income tax return (Form 1065)?

Yes  No

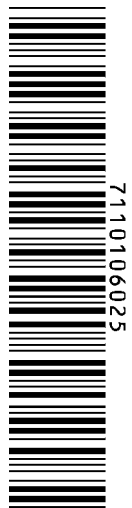
**Part 1. Informational Return and Tax Due for Nonresident Partners and Taxed Partnership**

<b>1. Income (Loss)</b> (From Part 6, Line 12, or Federal Form 1065, Schedule K, add Lines 1-11) ▶	1.	<input type="radio"/>		.00
<b>2. Guaranteed Payments to Partners</b>	2.	<input type="radio"/>		.00
<b>3. Subtract</b> Line 2 from Line 1	3.	<input type="radio"/>		.00
<b>4. Additions to Income (Loss)</b> (From Form NC-PE, Part A, Line 16)	4.	<input type="radio"/>		.00
<b>5. Add</b> Lines 3 and 4	5.	<input type="radio"/>		.00
<b>6. Deductions from Income (Loss)</b> (From Form NC-PE, Part B, Line 41)	6.	<input type="radio"/>		.00
<b>7. Net Distributive Partnership Income (Loss)</b> (Line 5 minus Line 6)	7.	<input type="radio"/>		.00
<b>8. Nonapportionable Net Distributive Partnership Income (Loss)</b> (From Part 3, Line 1)	8.	<input type="radio"/>		.00
<b>9. Apportionable Net Distributive Partnership Income (Loss)</b> (Line 7 minus Line 8)	9.	<input type="radio"/>		.00
<b>10. Nonapportionable Net Distributive Partnership Income (Loss) Allocated to N.C.</b> (From Part 3, Line 2)	10.	<input type="radio"/>		.00

If amount on Line 1, 3, 5, 7, 8, 9, or 10 is negative, fill in circle.

Example:



Legal Name (First 10 Characters)

Federal Employer ID Number

**If the partnership has nonresident partners or if the partnership is a Taxed Partnership, complete Lines 11 through 13. Otherwise, skip to Line 14.**

<b>11. Tax Due for Nonresident Partners and Taxed Partnership</b> <i>(Add Partners' Total from Part 4, Line 18 and Part 4, Line 25)</i>	▶ 11.	<input type="text"/>	.00
<b>12. Tax Credits Allocated to Nonresident Partners and Taxed Partnership</b> <i>(Add Partners' Total from Part 4, Line 19 and Part 4, Line 26)</i>	▶ 12.	<input type="text"/>	.00
<b>13. Net Tax Due for Nonresident Partners and Taxed Partnership</b> <i>(Add Partners' Total from Part 4, Line 20 and Part 4, Line 27)</i>	▶ 13.	<input type="text"/>	.00

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

14a. Extension	▶ <input type="text"/>	.00	14b. Other Partnerships	▶ <input type="text"/>	.00	14e.	<input type="text"/>	.00
14c. Withholding from Services	▶ <input type="text"/>	.00	14d. Other <i>(Include Estimated Tax Payments)</i>	▶ <input type="text"/>	.00	15.	<input type="text"/>	.00

**15. Additional Payments** *(Amended Returns Only. See instructions)*

▶  .00

**16. Add Lines 14e and 15**

▶  .00

**17. Previous Refunds** *(Amended Returns Only. See instructions)*

▶  .00

**18. Subtract Line 17 from Line 16** *(If less than zero, fill in the circle)*

▶  .00

**19. Tax Due** *(If Line 18 is less than Line 13, subtract Line 18 from Line 13. Otherwise, go to Line 20)*

▶  .00

**20. Overpayment Before Penalties and Interest** *(If Line 18 is greater than Line 13, subtract Line 13 from Line 18)*

▶  .00

**21. a. Penalties** *(Include all penalties applicable to informational returns. See instructions)*

▶  .00

**b. Interest**

▶  .00

**c. Interest on the Underpayment of Estimated Income Tax** *(Taxed Partnerships Only)*

▶ 21c.  .00

**d. Add Lines 21a through 21c**

▶ 21d.  .00

If Line 21d is greater than zero and you entered an amount on Line 20, compare Line 21d with Line 20. If Line 21d is greater than Line 20, subtract Line 20 from Line 21d and enter result on Line 22. If Line 21d is less than Line 20, subtract Line 21d from Line 20 and enter result on Line 23.

**22. Amount Due** *(Add Lines 19 and 21d)*

**Pay in U.S. Currency from a Domestic Bank. You can pay online at [www.ncdor.gov](http://www.ncdor.gov).**

▶ 22. \$  .00

**23. Overpayment After Penalties and Interest**

▶ 23.  .00

**24. Amount of Line 23 to be applied to 2024 Estimated Income Tax**

▶ 24.  .00

**25. Amount of Line 23 contributed to N.C. Nongame and Endangered Wildlife Fund**

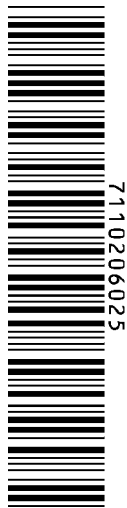
▶ 25.  .00

**26. Amount of Line 23 contributed to N.C. Education Endowment Fund**

▶ 26.  .00

**27. Amount to be Refunded** *(Subtract Lines 24, 25, and 26 from Line 23)*

▶ 27.  .00



Exception to Underpayment of Estimated Tax ▶



Legal Name (First 10 Characters)

Federal Employer ID Number

**Part 4. Partner Information and Tax Calculation for Nonresident Partners and Taxed Partnerships**  
(If more than two partners, attach a schedule for each partner. Only one Partners' Total is needed.)

**A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items** (To be completed by all partnerships for each partner.)

	Partner 1	Partner 2	Partners' Total
1. Identifying number			
2. Name			
3. Address			
4. Partner's share percentage	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %
5. Type of partner (Ex: Ind., Corp., Part.)			
6. Additions to income (loss) (To Form NC K-1, Line 2)			
7. Deductions from income (loss) (To Form NC K-1, Line 3)			
8. Tax credits (To Form NC K-1, Line 4) <b>Note:</b> Enter an amount on Line 8 only if the partner can claim the tax credit. If a Taxed Partnership can claim the tax credit, see Line 23.			
	NC Resident <input type="radio"/> Yes <input type="radio"/> No	NC Resident <input type="radio"/> Yes <input type="radio"/> No	

**B. Income Attributable to North Carolina** (To be completed by all partnerships for each partner.)

	Partner 1	Partner 2	Partners' Total
9. Guaranteed payments to partners applicable to income on Part 1, Line 9			
10. Partners' share of the amount from Part 1, Line 9			
11. Add Lines 9 and 10			
12. Apportionment percentage from Part 2	<input type="text"/> %	<input type="text"/> %	
13. Multiply Line 11 by Line 12			
14. Guaranteed payments to partners applicable to income on Part 1, Line 10			
15. Partners' share of the amount from Part 1, Line 10			
16. Separately stated items of income attributable to partners			
17. Income Attributable to North Carolina (Add Lines 13 through 16)			

**C. Tax Computation for Nonresident Partners** (To be completed by all partnerships for each nonresident partner on whose behalf the partnership is required to pay tax.)

	Partner 1	Partner 2	Partners' Total
	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	
18. Tax due (Multiply Line 17 by 4.75%)			
19. Tax credits taken on behalf of the nonresident partner (From Form D-403TC, Part 3, Line 13)			
20. Net tax due (Line 18 minus Line 19) <b>Important:</b> When filing an amended return, see instructions.			

**Important:** All partnerships 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.

Legal Name (First 10 Characters) <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>	Federal Employer ID Number <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>
---	---

**D. Partners' Share of Taxed Partnership's Tax Credits** (To be completed by all Taxed Partnerships for each partner.)

	Partner 1	Partner 2	Partners' Total
<i>Attach other pages if needed.</i>			
21. Identifying number	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	
22. Name	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	
23. Tax credits (Enter an amount on Line 23 only if the Taxed Partnership can claim the tax credit.)	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	

**E. Tax Computation of Taxed Partnership** (To be completed by all Taxed Partnerships for each partner for which the partnership is required to pay tax at the entity level.)

	Partner 1	Partner 2	Partners' Total
24. Income attributable to North Carolina (Enter the amount from Part 4, Line 17)	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>	<div style="border: 1px solid black; height: 20px;"></div>
25. Tax due (Multiply Line 24 by 4.75%)			<div style="border: 1px solid black; height: 20px;"></div>
26. Tax credits taken by the Taxed Partnership (From Form D-403TC, Part 3, Line 13)			<div style="border: 1px solid black; height: 20px;"></div>
27. Net Tax Due (Line 25 minus Line 26)			<div style="border: 1px solid black; height: 20px;"></div>

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

**Important:** All partnerships 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.

Legal Name (First 10 Characters) _____	Federal Employer ID Number ____-____-____
---	--

<b>Part 5. Ordinary Business Income (Loss)</b>	
1. a. Gross receipts or sales	_____ .00
b. Returns and allowances	_____ .00
c. Balance (Line 1a minus Line 1b)	_____ .00
2. Cost of goods sold (Attach schedule)	_____ .00
3. Gross profit (Line 1c minus Line 2)	_____ .00
4. Ordinary income (loss) from other partnerships, estates, trusts (Attach schedule)	_____ .00
5. Net farm profit (loss) (Attach schedule)	_____ .00
6. Net gain (loss) (Attach schedule)	_____ .00
7. Other income (loss) (Attach schedule)	_____ .00
<b>8. Total Income (Loss)</b> Add Lines 3 through 7	_____ .00
9. Salaries and wages (other than to partners) (Less employment credits)	_____ .00
10. Guaranteed payments to partners	_____ .00
11. Repairs and maintenance	_____ .00
12. Bad debts	_____ .00
13. Rent	_____ .00
14. Taxes and licenses	_____ .00
15. Interest	_____ .00
16. a. Depreciation _____	
b. Depreciation reported elsewhere on return _____	
c. Balance (Line 16a minus 16b)	_____ .00
17. Depletion	_____ .00
18. Retirement plans, etc.	_____ .00
19. Employee benefit programs	_____ .00
20. Other deductions (Attach schedule)	_____ .00
<b>21. Total Deductions</b> Add the amounts shown in the far right column for Lines 9 through 20	_____ .00
<b>22. Ordinary Business Income (Loss)</b> Line 8 minus Line 21; enter amount here and on Part 6, Line 1	_____ .00

<b>Part 6. Partners' Distributive Share Items</b>	
1. Ordinary business income (loss)	_____ .00
2. Net rental real estate income (loss)	_____ .00
3. Other net rental income (loss)	_____ .00
4. Guaranteed Payments	_____ .00
5. Interest income	_____ .00
6. Ordinary dividends	_____ .00
7. Royalties	_____ .00
8. Net short-term capital gain (loss)	_____ .00
9. Net long-term capital gain (loss)	_____ .00
10. Net section 1231 gain (loss)	_____ .00
11. Other income (loss) (Attach schedule)	_____ .00
<b>12. Total Income (Loss)</b> Add Lines 1 through 11; enter amount here and on Part 1, Line 1	_____ .00

**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.

Signature of Managing Partner	Date	Contact Phone Number (Include area code) ____-____-____
If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion:		<input type="checkbox"/> <b>Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.</b>

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
<div style="border: 1px solid black; padding: 2px; font-size: x-small;">           Fill in applicable circle:    <input type="radio"/> FEIN    <input type="radio"/> SSN    <input type="radio"/> PTIN         </div>	Preparer's FEIN, SSN, or PTIN	Preparer's Contact Phone Number (Include area code) ____-____-____

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