

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.



D-403 NC-NPA 2023 Nonresident Partner Affirmation

Eligibility Questions

1. **Is the nonresident partner that wishes to complete this form a partner in a Taxed Partnership?** Yes No (If "Yes", see Question 2. If "No", skip to Question 3.)
2. **Is the nonresident partner in the Taxed Partnership a corporation or a partnership?** Yes No (If "Yes", the nonresident partner is eligible to complete this form. If "No", the nonresident partner is **NOT** eligible to complete this form.)
3. **Is the nonresident partner an individual or a grantor trust, including an individual who is or a grantor trust that is a beneficial owner of a disregarded entity?** Yes No (If "Yes", the nonresident partner is **NOT** eligible to complete this form. If "No", the nonresident partner is eligible to complete this form.)

Information About the Partnership

Partnership's Federal Employer ID Number

_____ - _____

Partnership's Tax Year

_____ - _____ beginning (MM-DD-YY) ending (MM-DD-YY)

Partnership's Name, Address, and Zip Code

Information About the Nonresident Partner (If the nonresident partner is a disregarded entity, enter the beneficial owner's information.)

Nonresident Partner's Identifying Number

Nonresident Partner's Name, Address, and Zip Code

Nonresident Partner's Tax Year

_____ - _____ beginning (MM-DD-YY) ending (MM-DD-YY)

Date nonresident became partner in partnership

_____ (MM-DD-YY)

What type of entity is the nonresident partner? (Fill in the applicable circle)

Note: If the entity is an LLC, fill in the circle that corresponds with the entity's federal tax classification.

- C Corporation S Corporation Partnership Estate or Non-Grantor Trust

In the case where the nonresident partner listed above is a beneficial owner of a disregarded entity, enter the name and taxpayer identification number of the disregarded entity.

Name of Disregard Entity

Taxpayer Identification Number of Disregarded Entity

Nonresident Partner's Affirmation (Fill in the applicable circle)

The nonresident partner named above certifies that:

- The partner will timely file the appropriate North Carolina income tax return and pay the tax due as required by law.
 The partner is not subject to North Carolina income tax.

Signature of manager, officer, or fiduciary

Date

Contact number for manager, officer, or fiduciary

General Instructions

In general, a partnership that has one or more nonresident partners is required to pay tax on behalf of the nonresident partner. However, if the nonresident partner is not an individual or a grantor trust, the partnership is not required to pay the tax if the partner timely completes a **Nonresident Partner Affirmation** ("Form NC-NPA").

Form NC-NPA must be annually filed by the nonresident partner and submitted with the partnership return on or before the due date of the partnership return. The signed Form NC-NPA applies to the original return, any amended returns for that year, and any proposed assessments of additional tax for that year. Payment of the tax due by the partnership on behalf of corporations, partnerships, non-grantor trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return.