



Legal Name (First 10 Characters)

Federal Employer ID Number

**Part 2. Apportionment Percentage for Partnerships That Have One or More Nonresident Partners and Operate in North Carolina and in One or More Other States**

See Form D-403A, Instructions for Partnership Income Tax Return

A	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land					
2. Buildings					
3. Inventories					
4. Other property					
5. Total (Add Lines 1-4)					
6. Average value of property Add amounts on Line 5 for (a) and (b); divide by 2					
7. Rented property (Multiply annual rents by 8)					<b>Factor</b>
<b>8. Property Factor</b> Add Lines 6 and 7; divide Column 1 by Column 2 and enter factor					%
9. Gross payroll					
10. Compensation of general executive officers					
<b>11. Payroll Factor</b> Line 9 minus Line 10; divide Column 1 by Column 2 and enter factor					%
<b>12. Sales Factor</b> Divide Column 1 by Column 2; multiply the result by 3 and enter factor					%
<b>13. Total of Factors</b> Add Lines 8, 11, and 12					%
<b>14. N.C. Apportionment Percentage</b> Divide Line 13 by 5 or the number of factors present; enter result here and on Part 3, Line 12 for each nonresident partner					%
<b>B</b>	<b>Partnerships Apportioning Income to N.C. and to Other States Using Single Sales Factor</b>				
	Partnerships that would meet the definition of "excluded corporation" or the definition of "capital intensive corporation" in G.S. 105-130.4 if they were corporations and certain public utilities treated as partnerships must apportion North Carolina income tax using the sales factor alone. These partnerships need not complete the property and payroll factor sections above. Divide Line 12, Column 1 by Line 12, Column 2 and enter result here and on Part 3, Line 12 of each nonresident partner.				%
<b>C</b>	<b>Special Apportionment</b>				
	Special apportionment formulas apply to certain types of partnerships such as telephone companies, motor carriers, and railroad companies. If you use a special apportionment formula, enter the computed apportionment factor here and on Part 3, Line 12 for each nonresident partner.				%

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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 3. 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	Partner's 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>B</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 2A, Line 14; Part 2B; or Part 2C %</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><b>C</b></p> <p>18. Tax Due <i>(Multiply Line 17 by 5.75%)</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></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 an NC K-1 for Form D-403 or other information necessary for the Partner to prepare the appropriate North Carolina Tax Return.

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**Part 4. North Carolina Adjustments to Income** (See instructions)

**Additions to Income**

- 1. Interest income from obligations of states other than North Carolina 1.
- 2. State, local, or foreign income taxes deducted on the federal return 2.
- 3. Other additions to income (See Form D-401, Individual Income Tax Instructions, for other additions that may be applicable to partnerships) 3.
- 4. Total additions to income (Add Lines 1, 2, and 3 and enter total here and on Part 1, Line 4) 4.

**Deductions from Income**

- 5. Interest income from obligations of the United States or United States' possessions 5.
- 6. State, local, or foreign income tax refunds reported as income on federal return 6.
- 7. Adjustment for bonus depreciation added back in 2011, 2012, 2013, 2014, and 2015 (Add Lines 7a, 7b, 7c, 7d, and 7e, and enter total on Line 7f)
  - 7a. 2011
  - 7b. 2012
  - 7c. 2013
  - 7d. 2014
  - 7e. 2015
- 7f. 7f.
- 8. Other deductions from income (See Form D-401, Individual Income Tax Instructions, for other deductions that may be applicable to partnerships) 8.
- 9. Total deductions from income (Add Lines 5, 6, 7f, and 8 and enter total here and on Part 1, Line 6) 9.

**Part 5. Nonapportionable Net Distributive Partnership Income**

Complete this schedule if you have income classified as nonapportionable income. See the instructions for an explanation of what is apportionable income and what is nonapportionable income.

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

**Explanation** of why income listed in chart is nonapportionable income rather than apportionable income: (Attach additional sheets if necessary)

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

I certify that, to the best of my knowledge, this return is accurate and complete. 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 Managing Partner \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer Other Than Managing Partner \_\_\_\_\_ Date \_\_\_\_\_

Daytime Telephone Number (Include area code)

Address \_\_\_\_\_

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

Preparer's Daytime Telephone Number (Include area code)

FEIN  SSN  PTIN:

(Fill in applicable circle)

Preparer's FEIN, SSN, or PTIN