



# Instructions for Handwritten Forms

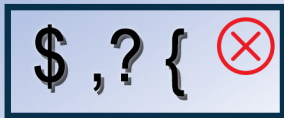
## Guidelines



Do not use red ink  
Use blue or black ink



Do not use dollar signs, commas, or other punctuation marks



## Printing



Before printing select "actual size"



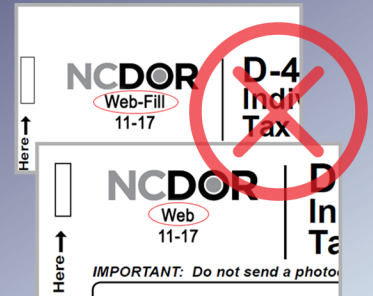
Do not select "print on both sides of paper"



## Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only





Legal Name (First 10 Characters) <hr style="border-top: 1px dashed black;"/>	Federal Employer ID Number <hr style="border-top: 1px dashed black;"/>
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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 and Operate in North Carolina and in One or More Other States**

	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	<hr/>	<hr/>	<hr/>	<hr/>	
2. Buildings	<hr/>	<hr/>	<hr/>	<hr/>	
3. Inventories	<hr/>	<hr/>	<hr/>	<hr/>	
4. Other property	<hr/>	<hr/>	<hr/>	<hr/>	
5. Total (Add Lines 1-4)	<hr/>	<hr/>	<hr/>	<hr/>	
6. Average value of property <i>Add amounts on Line 5 for (a) and (b); divide by 2</i>	<hr/>	<hr/>	<hr/>	<hr/>	
7. Rented property (Multiply annual rents by 8)	<hr/>	<hr/>	<hr/>	<hr/>	<b>Factor</b>
8. <b>Property Factor</b> (Add Lines 6 and 7; divide Column 1 by Column 2 and enter factor)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	%
9. Gross payroll	<hr/>	<hr/>	<hr/>	<hr/>	
10. Compensation of general executive officers	<hr/>	<hr/>	<hr/>	<hr/>	
11. <b>Payroll Factor</b> (Line 9 minus Line 10; divide Column 1 by Column 2 and enter factor)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	%
12. <b>Sales Factor</b> (Divide Column 1 by Column 2; multiply the result by 4 and enter factor)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	%
13. <b>Total of Factors</b> (Add Lines 8, 11, and 12)				<input style="width: 100%;" type="text"/>	%
14. <b>N.C. Apportionment Factor</b> (Divide Line 13 by 6 or the number of factors present; enter result here, and on Part 4, Line 12 for each nonresident partner.)				<input style="width: 100%;" type="text"/>	%
<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 4, Line 12 for each nonresident partner.					<input style="width: 100%;" type="text"/> %
<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 4, Line 12 for each nonresident partner.					<input style="width: 100%;" type="text"/> %

**Part 3. 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.
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>1. Nonapportionable Income</b> (Enter the total of Column D here and on Part 1, Line 8)			<input style="width: 100%;" type="text"/> .00	
<b>2. Nonapportionable Income Allocated to N.C.</b> (Enter the total of Column E here and on Part 1, Line 10)				<input style="width: 100%;" type="text"/> .00

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

Legal Name (First 10 Characters)

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

Federal Employer ID Number

**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 <input type="text"/> %</p> <p>5. Type of partner (Ex: Ind., Corp., Part.)</p> <p>6. Additions to income (loss) (To Form NC K-1, Line 2)</p> <p>7. Deductions from income (loss) (To Form NC K-1, Line 3)</p> <p>8. Share of Tax Credits (To Form NC K-1, Line 4)</p> <p style="text-align: center;">NC Resident <input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/> %</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="text-align: center;">NC Resident <input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/> %</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="text-align: center;">NC Resident <input type="radio"/> Yes <input type="radio"/> No</p>	<p style="background-color: #cccccc;"></p> <p style="background-color: #cccccc;"></p> <p style="background-color: #cccccc;"></p> <p><input type="text"/> %</p> <p style="background-color: #cccccc;"></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="background-color: #cccccc;"></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 2 <input type="text"/> %</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 (Add Lines 13, 14, 15, and 16)</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/> %</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/> %</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="background-color: #cccccc;"></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>
<p><b>C</b></p> <p>18. Tax Due (Multiply Line 17 by 5.499%)</p> <p>19. Tax credits allocated to nonresident partners from Line 8 above</p> <p>20. Net Tax Due (Line 18 minus Line 19)</p> <p style="text-align: center;">NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="text-align: center;">NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="text-align: center;">NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No</p>	<p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p style="background-color: #cccccc;"></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.

Legal Name (First 10 Characters)

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**Part 5. Ordinary Business Income (Loss)**

**Part 6. Partners' Distributive Share Items**

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

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 and enter amount here and on Part 1, Line 1	_____	.00

**Part 7. Adjustments to Income (Loss)**

(See Form D-401, Individual Income Tax Instructions)

<b>Additions to Income</b>		
1. Interest income from obligations of states other than North Carolina	_____	.00
2. State, local, or foreign income taxes deducted on the federal return	_____	.00
3. Other additions to income (Attach schedule)	_____	.00
4. Total additions to income (Add Lines 1, 2, and 3 and enter total here and on Part 1, Line 4)	_____	.00
<b>Deductions from Income</b>		
5. Interest income from obligations of the United States or United States' possessions	_____	.00
6. State, local, or foreign income tax refunds reported as income on federal return	_____	.00
7. Adjustment for bonus depreciation	_____	.00
8. Other deductions from income (Attach schedule)	_____	.00
9. Total deductions from income (Add Lines 5, 6, 7, and 8 and enter total here and on Part 1, Line 6)	_____	.00

**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 \_\_\_\_\_