



# Instructions for Handwritten Forms

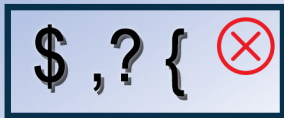
## Guidelines



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"



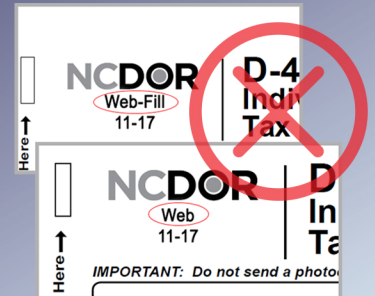
Do not select "print on both sides of paper"



## Before Mailing



Do not mix form types



Do not submit photocopies of returns

Submit originals only



# NC-NA Nonresident Shareholder Agreement

<p><b>Nonresident Shareholder's Identifying Number</b></p> <p>_____</p> <p><b>Nonresident Shareholder's Name, Address, and Zip Code</b></p> <p>_____</p> <p><b>Date Nonresident Became Shareholder in S Corporation</b> _____</p> <p><b>Shareholder's Tax Year</b></p> <p>_____ beginning (MM-DD-YY) _____ and ending (MM-DD-YY)</p>	<p><b>Federal Employer ID Number</b></p> <p>_____-_____-_____</p> <p><b>Corporation's Name, Address, and Zip Code</b></p> <p>_____</p> <p><b>Date of Valid S Corporation Election</b> _____</p> <p><b>First Tax Year S Corporation Filed CD-401S</b> _____</p>
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## Shareholder's Affirmation

**I affirm that:** I am a nonresident shareholder of the S Corporation listed above.  
I will file and make timely payments of all taxes imposed by North Carolina on my pro rata share of income from the S Corporation.

**I agree:** To personal jurisdiction by the State of North Carolina for purposes of the collection of any unpaid income taxes in connection with my tax return, together with related interest and penalties.  
This affirmation is binding on my heirs, representatives, assigns, successors, executors, and administrators.

\_\_\_\_\_  
Signature and Title of Shareholder

\_\_\_\_\_  
Shareholder's Telephone Number

## Corporate Affirmation

**I affirm that:** The entity listed above is a nonresident of North Carolina and is a shareholder of the S Corporation listed above.

\_\_\_\_\_  
Signature and Title of Officer

\_\_\_\_\_  
Date

### General Instructions

An S Corporation must file with the Department an agreement for each nonresident shareholder. The agreement must be filed at the following times: (1) by the due date of the annual return ("Form CD-401S") for the first taxable period the S Corporation begins doing business in this State and becomes subject to the provisions of North Carolina income tax, (2) by the due date of Form CD-401S for any taxable period in which the corporation has a nonresident shareholder on whose behalf an agreement has not been previously filed. An S Corporation that does not file an agreement for a nonresident shareholder must by the due date of Form CD-401S pay to the Department on behalf of the nonresident shareholder an estimated amount of tax due based on the shareholder's pro rata share of the S Corporation's income attributable to the State. The estimated amount of tax due must be computed at the applicable individual income tax rate for the taxable period.