



# 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 **2020**, or fiscal year beginning (MM-DD) \_\_\_\_\_ - \_\_\_\_\_ - **20** 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
- Entity is LLC
- Entity has Nonresident Owners
- NC-NPAs attached
- NC-478 attached
- Publicly Traded Partnership

Address

Apartment Number

City

State

Zip Code

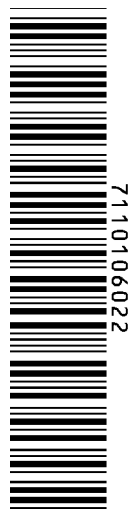
County (Enter first five letters)

**Federal Extension** Was the partnership granted an automatic extension to file its 2020 federal income tax return (Form 1065)?  Yes  No

**Part 1. Informational Return and Computation of Income Tax Due or Refund for Nonresident Partners**

1. Total income or loss (From Part 6, Line 12 or Federal Form 1065, Schedule K, Lines 1-11)	▶	1.	<input type="radio"/>	_____	.00
2. Guaranteed payments to partners	▶	2.		_____	.00
3. Line 1 minus Line 2		3.	<input type="radio"/>	_____	.00
4. Additions to income (From Part 7, Line 5)	▶	4.		_____	.00
5. Add Lines 3 and 4		5.	<input type="radio"/>	_____	.00
6. Deductions from income (From Part 7, Line 10)	▶	6.		_____	.00
7. Net distributive partnership income (Line 5 minus Line 6)		7.	<input type="radio"/>	_____	.00
8. Nonapportionable net distributive partnership income (From Part 3, Line 1)	▶	8.	<input type="radio"/>	_____	.00
9. Apportionable net distributive partnership income (Line 7 minus Line 8)		9.	<input type="radio"/>	_____	.00
10. Nonapportionable net distributive partnership income allocated to North Carolina (From Part 3, Line 2)	▶	10.	<input type="radio"/>	_____	.00

If amount on Line 1, 3, 5, 7, 8, 9, 10, or 15 is negative, fill in circle.  
Example:



**Complete Lines 11 through 15 for nonresident partners**

11. Tax due for nonresident partners (Enter Partners' Total from Part 4, Line 18)	▶	11.		_____	.00
12. Tax credits allocated to nonresident partners (Enter Partners' Total from Part 4, Line 19)	▶	12.		_____	.00
13. Net tax due for nonresident partners (Enter Partners' Total from Part 4, Line 20)	▶	13.		_____	.00
14. Payments (Add Lines 14a through 14d and enter the total on Line 14e)					
14a. Extension	▶			_____	.00
14b. Other Partnerships	▶			_____	.00
14c. Withholding from Services	▶			_____	.00
14d. Other Payments	▶			_____	.00
14e.				_____	.00
15. Subtract Line 14e from Line 13 and enter result. If result is less than zero, fill in circle.	▶	15.	<input type="radio"/>	_____	.00
16. 16a. Penalties	▶			_____	.00
16b. Interest	▶			_____	.00
16c. (Add Lines 16a and 16b and enter the total on Line 16c)				_____	.00
17. Total Due (Add Lines 15 and 16c and enter result, but not less than zero. If result is less than zero, enter amount on Line 18)	▶	17.	\$	_____	.00
18. Amount to be Refunded	▶	18.		_____	.00

Legal Name (First 10 Characters) Federal Employer ID Number

\_\_\_\_\_ \_\_\_\_\_

**IMPORTANT: Refer to the Instructions before completing Parts 2 and 3**

**Part 2. Apportionment Percentage for Partnerships That Have One or More Nonresident Partners**

*Note: Apportionment factors must be calculated 4 places to the right of the decimal.*

**A. Partnerships Not Apportioning Income Outside North Carolina**

Enter 100% on Part 4, Line 12 for each nonresident partner

100.0000 %

**B. Partnerships Apportioning Income Outside North Carolina**

1. Gross Receipts Subject to Apportionment
2. Gross Rents Subject to Apportionment
3. Gross Royalties Subject to Apportionment
4. Dividends Subject to Apportionment
5. Interest Subject to Apportionment
6. Other Apportionable Income
7. Share of Receipts from Noncorporate Entities Subject to Apportionment
8. **Total** (Add Lines 1 through 7 for each column)

1. Within North Carolina	2. Total Everywhere
_____	_____

**9. N.C. Apportionment Factor**

(Divide Line 8 Column 1 by Line 8 Column 2 and enter the factor here and on Part 4, Line 12 for each nonresident partner)

\_\_\_\_\_ %

**C. Special Apportionment Formulas**

Special apportionment formulas apply to certain types of entities such as banks, wholesale content distributors, electric power companies, air transportation companies, water transportation companies, pipeline companies, 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. Attach a schedule to support the special apportionment calculation. (See instructions and G.S. 105 -130.4, 130.4A, and 130.4B for more information.)

\_\_\_\_\_ %

**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.
1. <b>Nonapportionable Income</b> (Enter the total of Column D here and on Part 1, Line 8)			.00	
2. <b>Nonapportionable Income Allocated to N.C.</b> (Enter the total of Column E here and on Part 1, Line 10)				.00

**Explanation** of why income listed in Part 3 is nonapportionable income rather than apportionable income:

(Attach additional sheets if necessary)

\* For an acceptable means of computing related expenses, see 17 N.C.A.C. 5C .0304.

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 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 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 5.25%)</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)

Federal Employer ID Number

**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; 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. Adjustment for bonus depreciation	_____	.00
4. Other additions to income (Attach schedule)	_____	.00
5. Total additions to income (Add Lines 1 through 4; enter amount here and on Part 1, Line 4)	_____	.00
<b>Deductions from Income</b>		
6. Interest income from obligations of the United States or United States' possessions	_____	.00
7. State, local, or foreign income tax refunds reported as income on federal return	_____	.00
8. Adjustment for bonus depreciation	_____	.00
9. Other deductions from income (Attach schedule)	_____	.00
10. Total deductions from income (Add Lines 6 through 9; enter amount here and on Part 1, Line 6)	_____	.00

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

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.

Contact Phone Number (Include area code)

Signature of Managing Partner \_\_\_\_\_

Date \_\_\_\_\_

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

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

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 \_\_\_\_\_

Preparer's FEIN, SSN, or PTIN \_\_\_\_\_

Preparer's Contact Phone Number (Include area code) \_\_\_\_\_

Fill in applicable circle:  FEIN  SSN  PTIN