

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

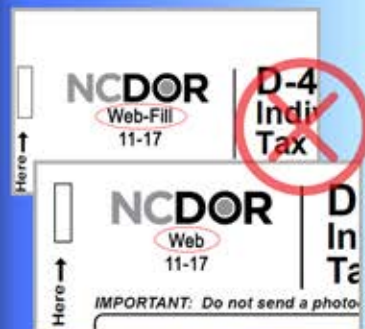


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



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

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 %</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</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 %</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>C</p> <p>18. Tax Due <i>(Multiply Line 17 by 5.25%)</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.

Legal Name (First 10 Characters)

Federal Employer ID Number

Part 5. Ordinary Business Income (Loss)

Part 6. Partners' Distributive Share Items

<p>1. a. Gross receipts or sales b. Returns and allowances c. Balance (Line 1a minus Line 1b)</p> <p>2. Cost of goods sold (Attach schedule)</p> <p>3. Gross profit (Line 1c minus Line 2)</p> <p>4. Ordinary income (loss) from other partnerships, estates, trusts (Attach schedule)</p> <p>5. Net farm profit (loss) (Attach schedule)</p> <p>6. Net gain (loss) (Attach schedule)</p> <p>7. Other income (loss) (Attach schedule)</p> <p>8. Total Income (Loss) Add Lines 3 through 7</p>	
<p>9. Salaries and wages (other than to partners) (Less employment credits)</p> <p>10. Guaranteed payments to partners</p> <p>11. Repairs and maintenance</p> <p>12. Bad debts</p> <p>13. Rent</p> <p>14. Taxes and licenses</p> <p>15. Interest</p> <p>16. a. Depreciation b. Depreciation reported elsewhere on return c. Balance (Line 16a minus 16b)</p> <p>17. Depletion</p> <p>18. Retirement plans, etc.</p> <p>19. Employee benefit programs</p> <p>20. Other deductions (Attach schedule)</p> <p>21. Total Deductions Add the amounts shown in the far right column for Lines 9 through 20</p>	
<p>22. Ordinary Business Income (Loss) Line 8 minus Line 21; enter amount here and on Part 6, Line 1</p>	

<p>1. Ordinary business income (loss)</p> <p>2. Net rental real estate income (loss)</p> <p>3. Other net rental income (loss)</p> <p>4. Guaranteed Payments</p> <p>5. Interest income</p> <p>6. Ordinary dividends</p> <p>7. Royalties</p> <p>8. Net short-term capital gain (loss)</p> <p>9. Net long-term capital gain (loss)</p> <p>10. Net section 1231 gain (loss)</p> <p>11. Other income (loss) (Attach schedule)</p> <p>12. Total Income (Loss) Add Lines 1 through 11; enter amount here and on Part 1, Line 1</p>	
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Part 7. Adjustments to Income (Loss)

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

Additions to Income

- Interest income from obligations of states other than North Carolina
- State, local, or foreign income taxes deducted on the federal return
- Adjustment for bonus depreciation
- Other additions to income (Attach schedule)
- Total additions to income (Add Lines 1 through 4; enter amount here and on Part 1, Line 4)

Deductions from Income

- Interest income from obligations of the United States or United States' possessions
- State, local, or foreign income tax refunds reported as income on federal return
- Adjustment for bonus depreciation
- Other deductions from income (Attach schedule)
- Total deductions from income (Add Lines 6 through 9; enter amount here and on Part 1, Line 6)

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