



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

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)

8. **Property Factor**  
Add Lines 6 and 7; divide Column 1  
by Column 2 and enter factor

**Factor**

%

9. Gross payroll

10. Compensation of general  
executive officers

11. **Payroll Factor**  
Line 9 minus Line 10; divide Column 1  
by Column 2 and enter factor

%

12. **Sales Factor (Attach schedule)**  
Divide Column 1 by Column 2 and  
enter factor

%

13. **Sales Factor**  
Enter the same factor as on Line 12

%

14. **Total of Factors**  
Add Lines 8, 11, 12, and 13

%

15. **N.C. Apportionment Percentage**  
Divide Line 14 by the number of factors present; enter result here and on Part 3, Line 12 for each nonresident partner

%

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**Important**

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If more than three partners, include separate schedule for additional partners.

**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.*

<b>A</b>	Attach other pages if needed.	<b>Partner 1</b>	<b>Partner 2</b>	<b>Partner 3</b>
	1. Identifying Number  2. Name  3. Address   4. Partner's share percentage %  5. Type of partner <i>(Ex: Ind., Corp., Part.)</i> 6. Additions to income (loss) <i>(To Form NC K-1, Line 2)</i> 7. Deductions from income (loss) <i>(To Form NC K-1, Line 3)</i> 8. Share of tax credits <i>(To Form NC K-1, Line 4)</i>			
<b>B</b>	9. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 8  10. Percentage from Line 4 times amount on Part 1, Line 8  11. Add Lines 9 and 10  12. Apportionment percentage from Part 2, Line 15 %  13. Multiply Line 11 by Line 12  14. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 9  15. Percentage from Line 4 times amount on Part 1, Line 9  16. Separately stated items of income attributable to nonresident partners  17. North Carolina taxable income <i>(Add Lines 13, 14, 15, and 16)</i>			
<b>C</b>	18. a. Tax Due <i>(See Tax Rate Schedule on Page 4)</i> b. Surtax Due <i>(See Surtax Percentage Table on Page 4)</i>  19. Tax credits allocated to nonresident partners from Line 8 above  20. Net Tax Due <i>(Line 18a plus 18b minus Line 19)</i>			

**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 Federal Taxable Income** (See instructions.)

**Additions to Federal Taxable 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. Adjustment for bonus depreciation 3.
- 4. Other additions to federal taxable income (See Form D-401, Individual Income Tax Instructions, for other additions that may be applicable to partnerships) 4.
- 5. Total additions to federal taxable income (Add Lines 1 through 4 and enter total here and on Part 1, Line 4) 5.

**Deductions from Federal Taxable Income**

- 6. Interest income from obligations of the United States or United States' possessions 6.
- 7. State, local, or foreign income tax refunds reported as income on federal return 7.
- 8. Adjustment for additional first-year depreciation added back in 2002, 2003, and 2004 (See Line instructions) 8.
- 9. Adjustment for bonus depreciation added back in 2008 (See Line instructions) 9.
- 10. Other deductions from federal taxable income (See Form D-401, Individual Income Tax Instructions, for other deductions that may be applicable to partnerships) 10.
- 11. Total deductions from federal taxable income (Add Lines 6, 7, 8, 9, and 10 and enter total here and on Part 1, Line 6) 11.

**If the amount of each nonresident partner's share of N.C. taxable income (from Part 3, Line 17) is more than**

**Tax Rate Schedule**

	<u>But not over</u>	<u>The tax is</u>
\$0	\$12,750	6% of the taxable income
\$12,750	\$60,000	\$765 + 7% of taxable income over \$12,750
\$60,000	- - - -	\$4,072.50 + 7.75% of taxable income over \$60,000

**Surtax Percentage Table**

<u>If NC Taxable Income shown for nonresident partner on Part 3, Line 17 is</u>	<u>The Applicable Percentage is</u>
Greater than \$60,000 but does not exceed \$150,000	2%
Greater than \$150,000	3%

**Surtax Computation**

_____	<b>X</b>	_____	<b>=</b>	_____
<b>NC income tax</b> (Enter amount from Part 3, Line 18a for nonresident partner)		<b>Applicable percentage</b> (from table above)		<b>Surtax</b> (Enter the surtax due on Part 3, Line 18b)

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 \_\_\_\_\_

Address \_\_\_\_\_

Daytime Telephone Number (Include area code)

Preparer's Daytime Telephone Number (Include area code)

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