

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



NC-1099NRS Report of Sale of Real Property by Nonresidents

CORRECTED (if checked) (See instructions on reverse.) The buyer must file this form within 15 days of the closing date of the sale.

Part 1. Seller's Information			
► Fill in applicable circle for the seller's entity type: <input type="radio"/> Individual <input type="radio"/> Partnership <input type="radio"/> Estate or Trust <input type="radio"/> LLC			
Individual's First Name (USE CAPITAL LETTERS)	M.I.	Individual's Last Name (USE CAPITAL LETTERS)	Individual's Social Security Number
Spouse's First Name (If property owned jointly)	M.I.	Spouse's Last Name (If property owned jointly)	Spouse's Social Security Number
Entity's Legal Name (USE CAPITAL LETTERS)			Federal Employer ID Number
Address			County
City	State	Zip Code	Country (If not U.S)
Contact's First Name (USE CAPITAL LETTERS)	M.I.	Contact's Last Name (USE CAPITAL LETTERS)	Contact's Phone Number



Part 2. Buyer's Information			
► Fill in applicable circle for the buyer's entity type: <input type="radio"/> Individual <input type="radio"/> Partnership <input type="radio"/> Estate or Trust <input type="radio"/> Corporation or Unit of Government			
Individual's First Name (USE CAPITAL LETTERS)	M.I.	Individual's Last Name (USE CAPITAL LETTERS)	Individual's Social Security Number
Spouse's First Name (If property owned jointly)	M.I.	Spouse's Last Name (If property owned jointly)	Spouse's Social Security Number
Entity's Legal Name (USE CAPITAL LETTERS)			Federal Employer ID Number
Address			County
City	State	Zip Code	Country (If not U.S)

Part 3. Sale Information	
Is the transaction for the sale of a personal residence? (Fill in applicable circle) <input type="radio"/> Yes <input type="radio"/> No	Gross sales price <div style="text-align: center; font-size: 2em; font-weight: bold;">\$</div>
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> Enter the book number and page number in which the deed is recorded. </div>	County in which property is located Date of closing (MM-DD-YY)
<div style="display: flex; justify-content: space-between;"> Book number Page number </div>	

Part 4. Authorized Signature	
I certify that, to the best of my knowledge, this report is accurate and complete.	
Preparer's Name (Please Print)	Telephone Number (Include area code.)
Preparer's Signature	Date

Instructions for Report of Sale of Real Property by Nonresidents

General Information

Every individual, fiduciary, partnership, corporation or unit of government buying real property located in North Carolina from a nonresident individual, partnership, estate or trust must complete Form NC-1099NRS reporting the seller's name, address, and social security or federal identification number; the location of the property; the date of closing; and the gross sales price of the real property and its associated tangible personal property.

Form NC-1099NRS may be filed electronically via the Department's eNC3 and Information Reporting Application. **Important:** If you have electronically filed Form NC-1099NRS, do not mail the paper copies of these forms to the Department.

Instructions to Buyer

Complete this form if you buy real property located in North Carolina from a nonresident seller (individual, partnership, estate, or trust). Within fifteen days of the closing date of the sale, you must file this report with the North Carolina Department of Revenue, Central Examinations Section, P.O. Box 871, Raleigh, North Carolina 27602-0871 and furnish a copy of this form to the seller.

Information for Seller

Generally, any gain recognized for federal income tax purposes by a nonresident from the sale of real property and its associated personal tangible property located in this State is also subject to North Carolina income tax; therefore, a nonresident who sells real property located in North Carolina is required to file a North Carolina individual income tax return and pay the tax on the portion of the federal taxable income that represents the gain from the sale of the property. **Note:** Federal regulations allow for the deferral of all or part of a gain that is invested into a qualified Opportunity Fund under Internal Revenue Code section 1400Z-2. North Carolina did not conform to the temporary deferral of income for certain gains timely invested in a qualified Opportunity Fund under Internal Revenue Code section 1400Z-2. These gains are not deferred for North Carolina tax purposes and must be included in determining a nonresident seller's state tax payable. For additional details, see Form D-401, North Carolina Individual Income Tax Instructions.

The nonresident may also be liable for payment of estimated income tax on the gain to be recognized. You must pay North Carolina estimated income tax if you expect to owe \$1,000 or more and you expect your withholding and tax credits for the current year to be less than 90 percent of the tax on the current year tax return, or 100 percent of the tax on the prior year return. You do not have to pay estimated income tax if you were not required to file a North Carolina return for the previous year. Partnerships, estates, and trusts are not required to pay estimated income tax.

Additional information for reporting a gain from the sale of real property may be obtained by calling the North Carolina Department of Revenue at 1-877-252-3052 (toll free). Forms and instructions for filing an income tax return and paying estimated income tax may be obtained from our website (www.ncdor.gov) or by calling 1-877-252-3052 (toll free).

The buyer must

1. Complete and mail the original to: **North Carolina Department of Revenue, Central Examinations Section, P. O. Box 871, Raleigh, North Carolina 27602-0871**
2. Mail a copy, including instructions above, to the seller.
3. Retain a copy for your records.