

For more help go to www.ncdor.gov/web-fill-form-instructions

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

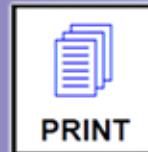
Use a minus sign to show the amount is negative

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



For calendar year 2024 , or fiscal year beginning (<i>MM-DD-YY</i>)		and ending (<i>MM-DD-YY</i>)
Legal Name (<i>USE CAPITAL LETTERS FOR NAME AND ADDRESS</i>) Legal Name Continued	Federal Employer ID Number If LLC, Enter N.C. Secretary of State ID	Fill in all applicable circles: <input type="radio"/> Initial Return <input type="radio"/> Amended Return <input type="radio"/> Final Return <input type="radio"/> Short Period <input type="radio"/> Partnership is LLC <input type="radio"/> Partnership has Nonresident Owners <input type="radio"/> NC-NPAs attached <input type="radio"/> NC-478 attached <input type="radio"/> Publicly Traded Partnership <input type="radio"/> NC-PE attached
Address City State Zip Code	Apartment Number	
<p> N.C. Education Endowment Fund: A partnership may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the partnership's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the partnership's payment of \$ _____. To designate the partnership's overpayment to the Fund, enter the amount of the partnership's designation on Line 26 on Page 2. (<i>See instructions for information about the Fund.</i>)</p>		
<p>Taxed Partnership (<i>See instructions for definition of Taxed Partnership.</i>) Is the partnership making the election to be a Taxed Partnership for tax year 2024? <input type="radio"/> Yes <input type="radio"/> No</p>		
<p>Federal Extension Was the partnership granted an automatic extension to file its 2024 federal income tax return (Form 1065)? <input type="radio"/> Yes <input type="radio"/> No</p>		

Part 1. Informational Return and Tax Due for Nonresident Partners and Taxed Partnership

<p>1. Income (Loss) (<i>From Part 6, Line 12, or Federal Form 1065, Schedule K, add Lines 1-11</i>) ▶ 1.</p> <p>2. Guaranteed Payments to Partners ▶ 2.</p> <p>3. Subtract Line 2 from Line 1 ▶ 3.</p> <p>4. Additions to Income (Loss) (<i>From Form NC-PE, Part A, Line 16</i>) ▶ 4.</p> <p>5. Add Lines 3 and 4 ▶ 5.</p> <p>6. Deductions from Income (Loss) (<i>From Form NC-PE, Part B, Line 41</i>) ▶ 6.</p> <p>7. Net Distributive Partnership Income (Loss) (<i>Line 5 minus Line 6</i>) ▶ 7.</p> <p>8. Nonapportionable Net Distributive Partnership Income (Loss) (<i>From Part 3, Line 1</i>) ▶ 8.</p> <p>9. Apportionable Net Distributive Partnership Income (Loss) (<i>Line 7 minus Line 8</i>) ▶ 9.</p> <p>10. Nonapportionable Net Distributive Partnership Income (Loss) Allocated to N.C. (<i>From Part 3, Line 2</i>) ▶ 10.</p>		
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Legal Name (First 10 Characters)

Federal Employer ID Number

If the partnership has nonresident partners or if the partnership is a Taxed Partnership, complete Lines 11 through 13. Otherwise, skip to Line 14.

- 11. Tax Due for Nonresident Partners and Taxed Partnership ▶ 11.
(Add Partners' Total from Part 4, Line 18 and Part 4, Line 25)
- 12. Tax Credits Taken by Nonresident Partners and Taxed Partnership ▶ 12.
(Add Partners' Total from Part 4, Line 19 and Part 4, Line 26)
- 13. Net Tax Due for Nonresident Partners and Taxed Partnership ▶ 13.
(Add Partners' Total from Part 4, Line 20 and Part 4, Line 27)

14. Payments *(Add Lines 14a through 14d. Enter total on Line 14e.)*
- 14a. Extension ▶
 - 14b. Other Partnerships ▶
 - 14c. Withholding from Services ▶
 - 14d. Other ▶
(Include Estimated Tax Payments)
 - 14e. ▶

15. Additional Payments *(Amended Returns Only. See instructions)* ▶ 15.

16. Add Lines 14e and 15 ▶ 16.

17. Previous Refunds *(Amended Returns Only. See instructions)* ▶ 17.

18. Subtract Line 17 from Line 16 ▶ 18.

19. Tax Due *(If Line 18 is less than Line 13, subtract Line 18 from Line 13. Otherwise, go to Line 20)* ▶ 19.

20. Overpayment Before Penalties and Interest *(If Line 18 is greater than Line 13, subtract Line 13 from Line 18)* ▶ 20.

21. a. Penalties

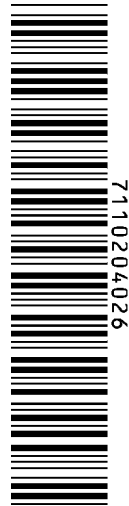
▶

b. Interest

▶

c. Interest on the Underpayment of Estimated Income Tax *(Taxed Partnerships Only)* ▶ 21c.

d. Add Lines 21a through 21c ▶ 21d.



Exception to Underpayment of Estimated Tax ▶

If Line 21d is greater than zero and you entered an amount on Line 20, compare Line 21d with Line 20. If Line 21d is greater than Line 20, subtract Line 20 from Line 21d and enter result on Line 22. If Line 21d is less than Line 20, subtract Line 21d from Line 20 and enter result on Line 23.

22. Amount Due *(Add Lines 19 and 21d)* ▶ 22. \$
Pay in U.S. Currency from a Domestic Bank. You can pay online at ncdor.gov.

23. Overpayment After Penalties and Interest ▶ 23.

When filing an amended return, see instructions

24. Amount of Line 23 to be applied to 2025 Estimated Income Tax ▶ 24.

25. Amount of Line 23 contributed to N.C. Nongame and Endangered Wildlife Fund ▶ 25.

26. Amount of Line 23 contributed to N.C. Education Endowment Fund ▶ 26.

27. Amount to be Refunded *(Subtract Lines 24, 25, and 26 from Line 23)* ▶ 27.

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Part 2. Apportionment Percentage

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 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 of Column 1 by Line 8 of Column 2 and enter the factor here and on Part 4, Line 12 for each 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 the partnership uses a special apportionment formula, enter the computed apportionment factor here and on Part 4, Line 12 for each 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 (Loss)

Complete this schedule if the partnership has income (loss) classified as nonapportionable income (loss). For additional information, see instructions.

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

Explanation of why income (loss) listed in Part 3 is nonapportionable income (loss):

(Attach additional sheets if necessary)

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

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Part 4. Partner Information and Tax Calculation for Nonresident Partners and Taxed Partnerships
(If more than two partners, attach a schedule for each partner. Only one Partners' Total is needed.)

A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items (To be completed by all partnerships for each partner.)

	Partner 1	Partner 2	Partners' Total
1. Identifying number			
2. Name			
3. Address			
4. Partner's share percentage	%	%	%
5. Type of partner (Ex: Ind., Corp., Part.)			
6. Additions to income (loss) (To Form NC K-1, Line 2)			
7. Deductions from income (loss) (To Form NC K-1, Line 3)			
8. Tax credits (To Form NC K-1, Line 4) Note: Enter an amount on Line 8 only if the partner can claim the tax credit. If a Taxed Partnership can claim the tax credit, see Line 23.			
	NC Resident <input type="radio"/> Yes <input type="radio"/> No	NC Resident <input type="radio"/> Yes <input type="radio"/> No	

B. Income Attributable to North Carolina (To be completed by all partnerships for each partner.)

	Partner 1	Partner 2	Partners' Total
9. Guaranteed payments to partners applicable to income on Part 1, Line 9			
10. Partners' share of the amount from Part 1, Line 9			
11. Add Lines 9 and 10			
12. Apportionment percentage from Part 2	%	%	
13. Multiply Line 11 by Line 12			
14. Guaranteed payments to partners applicable to income on Part 1, Line 10			
15. Partners' share of the amount from Part 1, Line 10			
16. Separately stated items of income attributable to partners			
17. Income Attributable to North Carolina (Add Lines 13 through 16)			

C. Tax Computation for Nonresident Partners (To be completed by all partnerships for each nonresident partner on whose behalf the partnership is required to pay tax.)

	Partner 1	Partner 2	Partners' Total
	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	
18. Tax due (Multiply Line 17 by 4.50%)			
19. Tax credits taken on behalf of the nonresident partner (From Form D-403TC, Part 3, Line 13)			
20. Net tax due (Line 18 minus Line 19) Important: When filing an amended return, see instructions.			

Important: All partnerships must provide each partner with a NC K-1 for Form D-403 and any other information necessary for the partner to prepare the appropriate North Carolina tax return.

Legal Name (First 10 Characters)

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D. Partners' Share of Taxed Partnership's Tax Credits (To be completed by all Taxed Partnerships for each partner.)

<i>Attach other pages if needed.</i>	Partner 1	Partner 2	Partners' Total
21. Identifying number			
22. Name			
23. Tax credits (Enter an amount on Line 23 only if the Taxed Partnership can claim the tax credit.)			

E. Tax Computation of Taxed Partnership (To be completed by all Taxed Partnerships for each partner for which the partnership is required to pay tax at the entity level.)

	Partner 1	Partner 2	Partners' Total
24. Income attributable to North Carolina (Enter the amount from Part 4, Line 17)			
25. Tax due (Multiply Line 24 by 4.50%)			
26. Tax credits taken by the Taxed Partnership (From Form D-403TC, Part 3, Line 13)			
27. Net Tax Due (Line 25 minus Line 26)			

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

Important: All partnerships must provide each partner with a NC K-1 for Form D-403 and any other information necessary for the partner to prepare the appropriate North Carolina tax return.

Legal Name (First 10 Characters)

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Part 5. Ordinary Business Income (Loss)

- 1. a. Gross receipts or sales
- b. Returns and allowances
- c. Balance (Line 1a minus Line 1b)
- 2. Cost of goods sold (Attach schedule)
- 3. Gross profit (Line 1c minus Line 2)
- 4. Ordinary income (loss) from other partnerships, estates, trusts (Attach schedule)
- 5. Net farm profit (loss) (Attach schedule)
- 6. Net gain (loss) (Attach schedule)
- 7. Other income (loss) (Attach schedule)
- 8. **Total Income (Loss)**
Add Lines 3 through 7

- 9. Salaries and wages (other than to partners) (Less employment credits)
- 10. Guaranteed payments to partners
- 11. Repairs and maintenance
- 12. Bad debts
- 13. Rent
- 14. Taxes and licenses
- 15. Interest
- 16. a. Depreciation _____
- b. Depreciation reported elsewhere on return _____
- c. Balance (Line 16a minus 16b)
- 17. Depletion
- 18. Retirement plans, etc.
- 19. Employee benefit programs
- 20. Other deductions (Attach schedule)
- 21. **Total Deductions**
Add the amounts shown in the far right column for Lines 9 through 20

22. **Ordinary Business Income (Loss)**
Line 8 minus Line 21; enter amount here and on Part 6, Line 1

Part 6. Partners' Distributive Share Items

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

Part 7. Adjustments to Income (Loss)

If the partnership is required to add certain North Carolina adjustments to income (loss) or, if the partnership is allowed to deduct certain adjustments from income (loss), the partnership must complete Form NC-PE and attach it to Form D-403.

Important: If you do not attach both pages of Form NC-PE to Form D-403, the Department may be unable to process the partnership return. Form NC-PE is available from the Department's website.

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

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640