

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 **2022**, or fiscal year beginning (MM-DD) _____ - _____ - **22** 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: <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 County (Enter first five letters) _____ - _____ - _____	Apartment Number _____	

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 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. (See instructions for information about the Fund.)

Taxed Partnership Is the partnership making the election to be a Taxed Partnership for tax year 2022? Yes No
(For definition of Taxed Partnership, see instructions.)

Federal Extension Was the partnership granted an automatic extension to file its 2022 federal income tax return (Form 1065)? Yes No

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

<p>1. Income (Loss) (From Part 6, Line 12, or Federal Form 1065, Schedule K, add Lines 1-11) ▶</p> <p>2. Guaranteed Payments to Partners</p> <p>3. Subtract Line 2 from Line 1</p> <p>4. Additions to Income (Loss) (From Form NC-PE, Part A, Line 16)</p> <p>5. Add Lines 3 and 4</p> <p>6. Deductions from Income (Loss) (From Form NC-PE, Part B, Line 41)</p> <p>7. Net Distributive Partnership Income (Loss) (Line 5 minus Line 6)</p> <p>8. Nonapportionable Net Distributive Partnership Income (Loss) (From Part 3, Line 1)</p> <p>9. Apportionable Net Distributive Partnership Income (Loss) (Line 7 minus Line 8)</p> <p>10. Nonapportionable Net Distributive Partnership Income (Loss) Allocated to N.C. (From Part 3, Line 2)</p>	<p>1. <input type="radio"/></p> <p>2. <input type="radio"/></p> <p>3. <input type="radio"/></p> <p>4. <input type="radio"/></p> <p>5. <input type="radio"/></p> <p>6. <input type="radio"/></p> <p>7. <input type="radio"/></p> <p>8. <input type="radio"/></p> <p>9. <input type="radio"/></p> <p>10. <input type="radio"/></p>	<table style="width:100%; border-collapse: collapse;"> <tr><td style="border-bottom: 1px solid black; width: 80%;"></td><td style="width: 20%; text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> <tr><td style="border-bottom: 1px solid black;"></td><td style="text-align: right;">.00</td></tr> </table>		.00		.00		.00		.00		.00		.00		.00		.00		.00		.00		.00
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If amount on Line 1, 3, 5, 7, 8, 9, or 10 is negative, fill in circle.
 Example: ●

7110106024

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 or Taxed Partnership <i>(Enter Partners' Total from Part 4, Line 18 or Line 30)</i>	▶ 11.	<input type="text"/>	.00
12. Tax Credits Allocated to Nonresident Partners or Taxed Partnership <i>(Enter Partners' Total from Part 4, Line 19 or Line 31)</i>	▶ 12.	<input type="text"/>	.00
13. Net Tax Due for Nonresident Partners or Taxed Partnership <i>(Enter Partners' Total from Part 4, Line 20 or Line 32)</i>	▶ 13.	<input type="text"/>	.00

14. Payments *(Add Lines 14a through 14d. Enter total on Line 14e.)*

14a. Extension	▶ <input type="text"/>	.00	14b. Other Partnerships	▶ <input type="text"/>	.00
14c. Withholding from Services	▶ <input type="text"/>	.00	14d. Other <i>(Include Estimated Tax Payments)</i>	▶ <input type="text"/>	.00

14e. .00

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

15. .00

16. Add Lines 14e and 15

16. .00

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

17. .00

18. Subtract Line 17 from Line 16 *(If less than zero, fill in the circle)*

18. .00

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

▶ 19. .00

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

▶ 20. .00

21. a. Penalties *(Include all penalties applicable to informational returns. See instructions)*

▶ .00

b. Interest

▶ .00

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

▶ 21c. .00

d. Add Lines 21a through 21c

▶ 21d. .00

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)*

Pay in U.S. Currency from a Domestic Bank. You can pay online at www.ncdor.gov.

▶ 22. \$.00

23. Overpayment After Penalties and Interest

▶ 23. .00

When filing an amended return, see instructions

24. Amount of Line 23 to be applied to 2023 Estimated Income Tax

▶ 24. .00

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

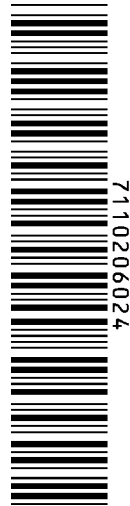
▶ 25. .00

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

▶ 26. .00

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

▶ 27. .00



Exception to Underpayment of Estimated Tax

Legal Name (First 10 Characters)

Federal Employer ID Number

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 Total is needed.)

A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items (All partnerships must complete Part A for each partner.)

	Partner 1	Partner 2	Partners' Total
1. Identifying Number	<input type="text"/>	<input type="text"/>	
2. Name	<input type="text"/>	<input type="text"/>	
3. Address	<input type="text"/>	<input type="text"/>	
4. Partner's share percentage	<input type="text"/> %	<input type="text"/> %	<input type="text"/> %
5. Type of partner (Ex: Ind., Corp., Part.)	<input type="text"/>	<input type="text"/>	
6. Additions to income (loss) (To Form NC K-1, Line 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Deductions from income (loss) (To Form NC K-1, Line 3)	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Share of tax credits passing through to the partners (To Form NC K-1, Line 4)	<input type="text"/>	<input type="text"/>	<input type="text"/>
	NC Resident <input type="radio"/> Yes <input type="radio"/> No	NC Resident <input type="radio"/> Yes <input type="radio"/> No	

B. North Carolina Taxable Income for Nonresident Partners (All partnerships must complete Part B for each nonresident partner.)

	Partner 1	Partner 2	Partners' Total
9. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Partners' share of the amount from Part 1, Line 9	<input type="text"/>	<input type="text"/>	<input type="text"/>
11. Add Lines 9 and 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
12. Apportionment percentage from Part 2	<input type="text"/> %	<input type="text"/> %	
13. Multiply Line 11 by Line 12	<input type="text"/>	<input type="text"/>	<input type="text"/>
14. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
15. Partners' share of the amount from Part 1, Line 10	<input type="text"/>	<input type="text"/>	<input type="text"/>
16. Separately stated items of income attributable to nonresident partners	<input type="text"/>	<input type="text"/>	<input type="text"/>
17. North Carolina taxable income (Add Lines 13, 14, 15, and 16)	<input type="text"/>	<input type="text"/>	<input type="text"/>

C. Net Tax Due for Nonresident Partners on Whose Behalf the Partnership Pays the Tax

(All partnerships that are not Taxed Partnerships must complete Part C for each nonresident partner.)

	Partner 1	Partner 2	Partners' Total
18. Tax Due (Multiply Line 17 by 4.99%)	<input type="text"/>	<input type="text"/>	<input type="text"/>
19. Tax credits allocated to nonresident partners (From Form D-403TC, Part 3, Line 14)	<input type="text"/>	<input type="text"/>	<input type="text"/>
20. Net Tax Due (Line 18 minus Line 19; enter amount here and on Part 1, Line 13) Important: When filing an amended return, see instructions.	<input type="text"/>	<input type="text"/>	<input type="text"/>
	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	NC-NPA Form attached <input type="radio"/> Yes <input type="radio"/> No	

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)

Federal Employer ID Number

D. Partners' Share of Taxed Partnership's Tax Credits and Other Items (All Taxed Partnerships must complete Part D for each partner.)

	Partner 1	Partner 2	Partners' Total
<i>Attach other pages if needed.</i>			
21. Identifying Number			
22. Name			
23. Partners' share of Taxed Partnership's tax credits (See instructions)			
	NC Resident <input type="radio"/> Yes <input type="radio"/> No	NC Resident <input type="radio"/> Yes <input type="radio"/> No	

E. Taxed Partnership's North Carolina Taxable Income for Nonresident Partners

(All Taxed Partnerships must complete Part E for each nonresident partner.)

	Partner 1	Partner 2	Partners' Total
24. North Carolina taxable income for nonresident partners (Enter the amount from Line 17)			

F. Taxed Partnership's North Carolina Taxable Income for Resident Partners

(All Taxed Partnerships must complete Part F for each resident partner.)

	Partner 1	Partner 2	Partners' Total
25. Guaranteed payments to resident partners			
26. Partners' share of the amount from Part 1, Line 7			
27. Separately stated items of income attributable to resident partners			
28. North Carolina taxable income for resident partners (Add Lines 25 through 27)			

G. Taxed Partnership's Net Tax Due

(All Taxed Partnerships must complete Part G to compute net tax due. **Important:** Use the amounts reported in the Partners' Total column.)

	Partner 1	Partner 2	Partners' Total
29. Add Line 24 and 28			
30. Tax Due (Multiply Line 29 by 4.99%)			
31. Partners' share of tax credits (From Form D-403TC, Part 3, Line 14)			
32. Net Tax Due (Line 30 minus Line 31; enter amount here and on Part 1, Line 13)			

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) _____	Federal Employer ID Number ____-____-____
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Part 5. Ordinary Business Income (Loss)	
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
8. Total Income (Loss) 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
21. Total Deductions Add the amounts shown in the far right column for Lines 9 through 20	.00
22. Ordinary Business Income (Loss) Line 8 minus Line 21; enter amount here and on Part 6, Line 1	.00

Part 6. Partners' Distributive Share Items	
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
12. Total Income (Loss) Add Lines 1 through 11; enter amount here and on Part 1, Line 1	.00

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