

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"

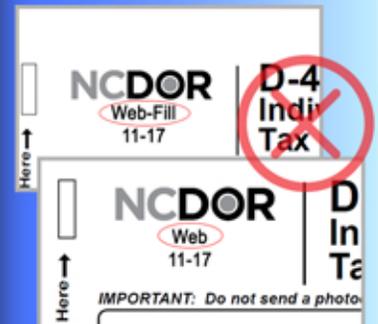


Do not print on both sides of the paper



Before Mailing

Do not mix form types



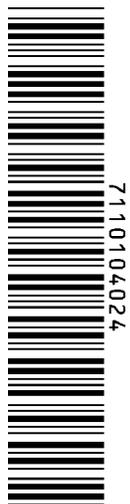
Do not submit photocopies of returns

Submit originals only



| | | |
|--|--|---|
| For calendar year 2022 , 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 | Apartment Number State Zip Code | County (<i>Enter first five letters</i>) |
| 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. (<i>See instructions for information about the Fund.</i>) | | |
| Taxed Partnership Is the partnership making the election to be a Taxed Partnership for tax year 2022? (<i>For definition of Taxed Partnership, see instructions.</i>) | | <input type="radio"/> Yes <input type="radio"/> No |
| Federal Extension Was the partnership granted an automatic extension to file its 2022 federal income tax return (Form 1065)? | | <input type="radio"/> Yes <input type="radio"/> No |

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



Legal Name (First 10 Characters)

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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 ▶ 11.
(Enter Partners' Total from Part 4, Line 18 or Line 30)
- 12. Tax Credits Allocated to Nonresident Partners or Taxed Partnership ▶ 12.
(Enter Partners' Total from Part 4, Line 19 or Line 31)
- 13. Net Tax Due for Nonresident Partners or Taxed Partnership ▶ 13.
(Enter Partners' Total from Part 4, Line 20 or Line 32)

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 *(If less than zero, fill in the circle)* ▶ 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 *(Include all penalties applicable to informational returns. See instructions)*

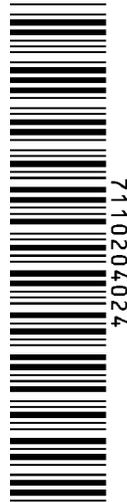


b. Interest



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 www.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 2023 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 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 the partnership uses 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 (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.

Legal Name (First 10 Characters)

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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 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 | | | |
| 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. Share of tax credits passing through to the partners (To Form NC K-1, Line 4) | 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 | | | |
| 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 nonresident 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 nonresident partners | | | |
| 17. North Carolina taxable income (Add Lines 13, 14, 15, and 16) | | | |

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%) | | | |
| 19. Tax credits allocated to nonresident partners (From Form D-403TC, Part 3, Line 14) | | | |
| 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. | 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.)

| <i>Attach other pages if needed.</i> | Partner 1 | Partner 2 | Partners' Total |
|--|--|--|-----------------|
| 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)

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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> | |
|--|--|

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