

For more help go to [www.ncdor.gov/web-fill-form-instructions](http://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

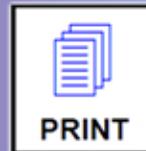
Use a minus sign to show the amount is negative

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"

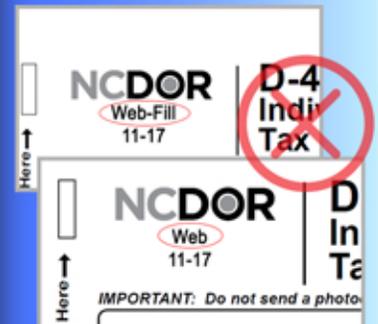


Do not print on both sides of the paper



## Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



# D-403TC

## 2022 Partnership Tax Credit Summary

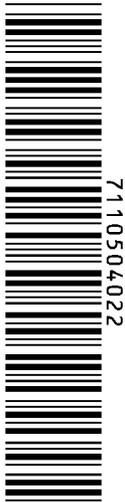
DOR  
Use  
Only

File this form with **Form D-403, Partnership Income Tax Return**, if the partnership claims a tax credit on Form D-403, Part 4, Lines 19 or 31. Failure to attach this form may result in the disallowance of the tax credit. *(For additional details, see Form D-403A, Instructions for Partnership Income Tax Return.)*

Legal Name <i>(First 10 Characters)</i>	Federal Employer ID Number
---	----------------------------

**Part 1. Tax Credits Not Subject to 50% of Tax Limit** *(Attach schedule for each credit)*

1. <b>Rehabilitating an Income-Producing Historic Structure</b> <i>(Article 3D) (Enter amount of installment)</i>		▶			1.
2. <b>Rehabilitating a Nonincome-Producing Historic Structure</b> <i>(Article 3D) (Enter amount of installment)</i>					2.
3. <b>Rehabilitating an Income-Producing Historic Mill Facility</b> <i>(Article 3H) (Enter the total amount of tax credit)</i>					3.
4. <b>Rehabilitating a Nonincome-Producing Historic Mill Facility</b> <i>(Article 3H) (Enter amount of installment)</i>					4.
5. <b>Rehabilitating an Income-Producing Historic Structure</b> <i>(Article 3L) (From Form NC-Rehab, Part 4, Line 23)</i>					5.
6. <b>Rehabilitating a Nonincome-Producing Historic Structure</b> <i>(Article 3L) (From Form NC-Rehab, Part 4, Line 26)</i>					6.
7. <b>Tax Credits Carried Over From Previous Year</b> <i>(Do Not Include Any Carryover of Tax Credits Claimed on Form NC-478 or Form NC-Rehab)</i>					7.
8. <b>Credit for Income Tax Paid to Another State or Country</b> <i>(From Part 5, Line 25a)</i>					8.
9. <b>Total Tax Credits</b> <i>(Add Lines 1 through 8)</i>					9.
10. <b>Amount of Income Tax Due</b> <i>(Enter Partners' Total from Form D-403, Part 4, Line 18 or Line 30)</i>					10.
11. <b>Enter the lesser of Line 9 or Line 10</b>					11.



**Part 2. Tax Credits Subject to 50% of Tax Limit**

12. <b>Total Tax Credits Subject to 50% Limit Taken in Current Period</b> <i>(From Form NC-478, Part 3)</i>		▶		12.
--	--	---	--	-----

**Part 3. Total of Credits Applied to Current Year**

13. <b>Reserved</b>		▶		13.
14. <b>Add Lines 11 through 13</b> <i>(Enter amount here and on Form D-403, Part 4, Line 19 or Line 31. If claiming the tax credit on Line 19, enter the amount in the Partners' Total column)</i>				▶ 14.

Legal Name (First 10 Characters)

Federal Employer ID Number

**Part 4. Qualified Rehabilitation Expenditures and Expenses**

On Lines 15 and 16, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if tax year 2022 is the first year the tax credit is taken. **Note:** For Lines 15 and 16, the expenditures and expenses must have been incurred prior to January 1, 2015.

- 15. **Qualified rehabilitation expenditures for rehabilitating income-producing historic structure** (Article 3D) ▶ 15.
- 16. **Rehabilitation expenses for rehabilitating nonincome-producing historic structure** (Article 3D) ▶ 16.
- 17. **Qualified rehabilitation expenditures for income-producing rehabilitated mill property** (Article 3H) ▶ 17.
- 18. **Rehabilitation expenses for nonincome-producing rehabilitated mill property** (Article 3H) ▶ 18.

**Part 5. Credit for Income Tax Paid to Another State or Country**  
(For Taxed Partnerships with N.C. Resident Partners Only)

If the Taxed Partnership is eligible to claim a tax credit for taxes paid to more than one state or country, do not complete Lines 19 through 24. Instead, complete the "Out-of-State Tax Credit Worksheet" in the instructions to determine the amount to enter on Line 25a.

- 19. **Total of all resident partners' distributive share of income (loss) from all sources modified by N.C. adjustments applicable to resident partners' distributive share of income (loss)** (If Line 19 is negative, fill in circle) ▶ 19.
- 20. **Portion of Line 19 that was taxed by another state or country** ▶ 20.
- 21. **Divide Line 20 by Line 19 and enter the result as a decimal amount** (Round to four decimal places) ▶ 21.
- 22. **Total of all resident partners' share of the tax due amount** (Resident Partners' share from Form D-403, Part 4, Line 30) ▶ 22.
- 23. **Multiply Line 22 by Line 21** ▶ 23.
- 24. **Amount of net tax paid to the other state or country on the income shown on Line 20** ▶ 24.
- 25a. **Credit for Income Tax Paid to Another State or Country** (Enter the lesser of Line 23 or Line 24; enter amount here and on Part 1, Line 8) ▶ 25a.
- 25b. **Enter the number of states or countries for which a credit is claimed** ▶ 25b.

