

Legal Name (First 10 Characters)

Federal Employer ID Number

Part 2. Apportionment Percentage for Partnerships That Have One or More Nonresident Partners and Operate in North Carolina and in One or More Other States
See Form D-403A, Instructions for Partnership Income Tax Return

	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. Buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3. Inventories	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
4. Other property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
5. Total (Add Lines 1-4)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
6. Average value of property Add amounts on Line 5 for (a) and (b); divide by 2	<input type="text"/>		<input type="text"/>		
7. Rented property (Multiply annual rents by 8)	<input type="text"/>		<input type="text"/>		Factor
8. Property Factor Add Lines 6 and 7; divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
9. Gross payroll	<input type="text"/>		<input type="text"/>		<input type="text"/>
10. Compensation of general executive officers	<input type="text"/>		<input type="text"/>		<input type="text"/>
11. Payroll Factor Line 9 minus Line 10; divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
12. Sales Factor (Attach schedule) Divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
13. Sales Factor Enter the same factor as on Line 12					<input type="text"/> %
14. Total of Factors Add Lines 8, 11, 12, and 13					<input type="text"/> %
15. N.C. Apportionment Percentage Divide Line 14 by the number of factors present; enter result here and on Part 3, Line 12 for each nonresident partner					<input type="text"/> %

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Important

If more than three partners, include separate schedule for additional partners.

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Part 3. A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items

Complete Lines 1 through 8 for all partners.

B. Computation of North Carolina Taxable Income for Nonresident Partners

Complete Lines 9 through 17 for all nonresident partners.

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

Complete Lines 18 through 21.

A	Partner 1	Partner 2	Partner 3
<p>Attach other pages if needed.</p> <p>1. Identifying Number</p> <p>2. Name</p> <p>3. Address</p> <p>4. Partner's share percentage <input type="text"/> %</p> <p>5. Type of partner (Ex: Ind., Corp., Part.)</p> <p>6. Additions to income (loss) (To Form NC K-1, Line 2)</p> <p>7. Deductions from income (loss) (To Form NC K-1, Line 3)</p> <p>8. a. Share of Tax Credit for Small Businesses That Pay N.C. Unemployment Insurance (To Form NC K-1, Line 4a) b. Share of other tax credits (To Form NC K-1, Line 4b)</p>			
<p>B</p> <p>9. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 8</p> <p>10. Percentage from Line 4 times amount on Part 1, Line 8</p> <p>11. Add Lines 9 and 10</p> <p>12. Apportionment percentage from Part 2, Line 15 <input type="text"/> %</p> <p>13. Multiply Line 11 by Line 12</p> <p>14. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 9</p> <p>15. Percentage from Line 4 times amount on Part 1, Line 9</p> <p>16. Separately stated items of income attributable to nonresident partners</p> <p>17. North Carolina taxable income (Add Lines 13, 14, 15, and 16)</p>			
<p>C</p> <p>18. a. Tax Due (See Tax Rate Schedule on Page 4)</p> <p>b. Surtax Due (See Surtax Percentage Table on Page 4)</p> <p>19. Tax credits allocated to nonresident partners from Lines 8a and 8b above</p> <p>20. Net Tax Due (If Line 18a plus Line 18b is more than Line 19, subtract and enter the result)</p> <p>21. Net Overpayment (If Line 18a plus Line 18b is less than Line 19, subtract and enter the result)</p>			

Important: The Partnership must provide each Partner an NC K-1 for Form D-403 or other information necessary for the Partner to prepare the appropriate North Carolina Tax Return.

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Part 4. North Carolina Adjustments to Federal Taxable Income (See instructions.)

Additions to Federal Taxable Income

- 1. Interest income from obligations of states other than North Carolina 1. .00
- 2. State, local, or foreign income taxes deducted on the federal return 2. .00
- 3. Adjustment for Bonus Depreciation 3. .00
- 4. Other additions to federal taxable income (See Form D-401, Individual Income Tax Instructions, for other additions that may be applicable to partnerships) 4. .00
- 5. Total additions to federal taxable income (Add Lines 1 through 4 and enter total here and on Part 1, Line 4) 5. .00

Deductions from Federal Taxable Income

- 6. Interest income from obligations of the United States or United States' possessions 6. .00
- 7. State, local, or foreign income tax refunds reported as income on federal return 7. .00
- 8. Adjustment for bonus depreciation added back in 2008 and 2009 (Add Lines 8a and 8b and enter on Line 8c)
 - 8a. 2008 .00
 - 8b. 2009 .00
 - 8c. .00
- 9. Other deductions from federal taxable income (See Form D-401, Individual Income Tax Instructions, for other deductions that may be applicable to partnerships) 9. .00
- 10. Total deductions from federal taxable income (Add Lines 6, 7, 8c, and 9 and enter total here and on Part 1, Line 6) 10. .00

If the amount of each nonresident partner's share of N.C. taxable income (from Part 3, Line 17) is more than	But not over	The tax is
\$0	\$12,750	6% of the taxable income
\$12,750	\$60,000	\$765 + 7% of taxable income over \$12,750
\$60,000	- - - -	\$4,072.50 + 7.75% of taxable income over \$60,000

If NC Taxable Income shown for nonresident partner on Part 3, Line 17 is	The Applicable Percentage is
Greater than \$60,000 but does not exceed \$150,000	2%
Greater than \$150,000	3%

Surtax Computation		
<u>NC income tax</u> (Enter amount from Part 3, Line 18a for nonresident partner)	X	<u>Applicable percentage</u> (from table above)
		=
		<u>Surtax</u> (Enter the surtax due on Part 3, Line 18b)

I certify that, to the best of my knowledge, this return is accurate and complete.	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 Managing Partner Date	_____ Signature of Preparer Other Than Managing Partner Date
_____ Daytime Telephone Number (Include area code)	_____ Preparer's Daytime Telephone Number (Include area code)
If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion: _____	