Do Not Include This Page



Instructions For Handwritten Forms

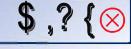
Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



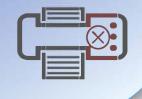
Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.

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Do not select "print on both sides of paper."



Before Sending



Do not submit photocopies of returns. Submit originals only.





NCDOR 2019 D-403 Partnership Income Tax Retu	Jrn Only	
For calendar year 2019 , or fiscal year beginning <i>(MM-DD)</i>	and ending (MM-DD-YY)	
	c, Enter N.C. Secretary of State ID	Fill in all applicable circles: Fill in all applicable circles: Amended Return Final Return Short Period Entity is LLC
Address City State Zip Code	Apartment Number	 Entity has Nonresident Owners NC-NPAs attached
Federal Extension Was the partnership granted an automatic extension to file its 2019	efederal income tax return (l	Form 1065)? OYes ONo
Part 1. Informational Return and Computation of Income Tax Due or Refu	nd for Nonresident Par	tners
1. Total income or loss (From Part 6, Line 12 or Federal Form 1065, Schedule K, Lines 1-11	1) ▶ 1. ○	
2. Guaranteed payments to partners	▶ 2.	
3. Line 1 minus Line 2 10, or 15 is negative, fill in circle.	3. ()	
4. Additions to income (From Part 7, Line 5)	• 4.	.,,
5. Add Lines 3 and 4	5. ○ ▶ 6.	.,,
7. Net distributive partnership income <i>(Line 5 minus Line 6)</i>	7. 0	.,,
8. Nonapportionable net distributive partnership income (From Part 3, Line 1)	► 8. O	······································
9. Apportionable net distributive partnership income (Line 7 minus Line 8)	9. 0	
10. Nonapportionable net distributive partnership income allocated to North Carolina <i>(From Part 3, Line 2)</i>	▶ 10. ○	.,,
Complete Lines 11 through 15 for nonresident partners		
11. Tax due for nonresident partners (<i>Enter Partners' Total from Part 4, Line 18</i>)	 11. 	
12. Tax credits allocated to nonresident partners (<i>Enter Partners' Total from Part 4, Line 19</i>)	► 12.	
13. Net tax due for nonresident partners (Enter Partners' Total from Part 4, Line 20) 14. Payments (Add Lines 14a through 14d and enter the total on Line 14e) 14a. Extension 14b. Other Partnerships	▶ 13. 	,
 Withholding from Personal Services Uther Payments 		
▶00 ▶00	14e.	.,,
15. Subtract Line 14e from Line 13 and enter result. If result is less than zero, fill in circle.	▶ 15. ○	
16. 16a. Penalties 16b. Interest (Add Lines 16a a. 16b and enter th total on Line 16c	ne 16C.	
17. Total Due (Add Lines 15 and 16c and enter result, but not less than zero. If result is less than zero, enter amount on Line 18)	17. \$	
18. Amount to be Refunded	▶ 18.	

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Federal Employer ID Number

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IMPORTANT: Refer to the Instructions before completing Parts 2 and 3

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. Within M	Iorth Carolina 2. Total Everywhere		
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)			
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 Special apportionment formulas apply to certain types of partnerships such as air transportation companies, water transportation companies, pipeline companies, and railroad companies. If you use a special apportionment formula, enter the computed apportionment factor here and on Part 4, Line 12 for each nonresident partner. (See instructions and G.S. 105 - 130.4 for more information.)			

Part 3. Nonapportionable Net Distributive Partnership Income

Complete this schedule if you have income classified as nonapportionable income. See the instructions for an explanation of what is apportionable income and what is nonapportionable income.

(A) Nonapportionable Income	(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 (Enter the total of Co	.00			
2. Nonapportionable Income Allocated to N. and on Part 1, Line 10)		.00		

Explanation of why income listed in Part 3 is nonapportionable income rather than apportionable income:

(Attach additional sheets if necessary)

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

D-4 W	Page 3 Legal Name (First 10 Characters) If more than two partners, include Federal Employer ID Number D-403 Web Separate schedule for additional partners. Only one Total is needed. 7-19 Only one Total is needed. If more than two partners.				
	 Part 4. 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 20. 				
Α	At	tach other pages if needed.	Partner 1	Partner 2	Partners' Total
	1.	Identifying Number			
	2.	Name			
	3.	Address			
	4.	Partner's share percentage	<u> </u>	%	<u>%</u>
	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 (To Form NC K-1, Line 4)			
			NC Resident	NC Resident Ves No	
В	9.	Guaranteed payments to nonresident partners applicable to income on Part 1, Line 9			
	10.	Percentage from Line 4 times amount on Part 1, Line 9			
	11.	Add Lines 9 and 10			
	12.	Apportionment percentage from Part 2	<u> </u>	%	
	13.	Multiply Line 11 by Line 12			
	14.	Guaranteed payments to nonresident partners applicable to income on Part 1, Line 10			
	15.	Percentage from Line 4 times amount on 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)			
С	18.	Tax Due (Multiply Line 17 by 5.25%)			
	19.	Tax credits allocated to nonresident partners from Line 8 above			
	20.	Net Tax Due (Line 18 minus Line 19)			
			NC-NPA Form attached Ves No	NC-NPA Form attached Ves No	

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 5. Ordinary Business	Income (Loss)	Part 6. Partners' Distributive Share Items			
1. a. Gross receipts or sales	00	1. Ordinary business income (loss)	00		
b. Returns and allowances	00	2. Net rental real estate income (loss)	00		
c. Balance (Line 1a minus Line 1b)	00	3. Other net rental income (loss)	00		
2. Cost of goods sold (Attach schedule)	00	4. Guaranteed Payments	.00		
3. Gross profit (Line 1c minus Line 2)	.00	5. Interest income	.00		
4. Ordinary income (loss) from other	00	6. Ordinary dividends	00		
partnerships, estates, trusts (Attach schedule)		7. Royalties	00		
5. Net farm profit (loss) (Attach schedule)	00	8. Net short-term capital gain (loss)	00		
6. Net gain (loss) (Attach schedule)	∎00	9. Net long-term capital gain (loss)	00		
7. Other income (loss) (<i>Attach schedule</i>)	00	10. Net section 1231 gain (loss)	00		
8. Total Income (Loss) Add Lines 3 through 7	00	11. Other income (loss) (<i>Attach schedule</i>)	00		
9. Salaries and wages (other than to partners)	00	12. Total Income (Loss) Add Lines 1 through 11; enter amount	_ 00		
(Less employment credits) 10. Guaranteed payments to partners	00	here and on Part 1, Line 1 Part 7. Adjustments to In			
11. Repairs and maintenance	00	(See Form D-401, Individual Income			
12. Bad debts	00	Additions to Income			
13. Rent	00	 Interest income from obligations of states other than North Carolina 	00		
14. Taxes and licenses	00	2. State, local, or foreign income taxes			
15. Interest	00	deducted on the federal return	00		
16. a. Depreciation		3. Adjustment for bonus depreciation	00		
b. Depreciation reported elsewhere on return		4. Other additions to income (Attach schedule)	00		
c. Balance (Line 16a minus 16b)	00	5. Total additions to income (Add Lines 1 through 4; enter amount here and on Part 1, Line 4)	.00		
17. Depletion	00	Deductions from Income			
18. Retirement plans, etc.	00	6. Interest income from obligations of the United States or United States'			
19. Employee benefit programs	00	possessions	00		
20. Other deductions (Attach schedule)	00	7. State, local, or foreign income tax refunds reported as income on federal return	00		
21. Total Deductions Add the amounts shown in the far		8. Adjustment for bonus depreciation	00		
right column for Lines 9 through 20	00	9. Other deductions from income (Attach schedule)	00		
22. Ordinary Business Income (Loss) Line 8 minus Line 21; enter amount		10. Total deductions from income (Add Lines 6 through 9; enter amount here			
here and on Part 6, Line 1	00	and on Part 1, Line 6)	00		
Explanation of changes for Amended Return (Attach additional sheets if necessary)					
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					
Fill in applicable circle: FEIN SSN PTIN					
MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640					