

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"/>	<input type="text"/>	<input type="text"/>	
7. Rented property (Multiply annual rents by 8)	<input type="text"/>	<input type="text"/>	<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"/>	<input type="text"/>	%
9. Gross payroll	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
10. Compensation of general executive officers	<input type="text"/>	<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"/>	<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"/>	<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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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 16 for all nonresident partners.

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

Complete Lines 17 through 19.

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. Share of tax credits (To Form NC K-1, Line 4)</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. North Carolina taxable income (Add Lines 13, 14, and 15)</p>			
<p>C</p> <p>17. Tax Due (See Tax Rate Schedule on Page 4)</p> <p>18. Tax credits allocated to nonresident partners from Line 8 above</p> <p>19. Net Tax Due (Line 17 minus Line 18)</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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Legal Name (First 10 Characters)

Federal Employer ID Number

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 30 percent additional first-year depreciation 3. .00
- 4. Other additions to federal taxable income (See instructions) 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, United States' possessions, or the State of North Carolina 6. .00
- 7. State, local, or foreign income tax refunds reported as income on federal return 7. .00
- 8. Other deductions from federal taxable income (See instructions) 8. .00
- 9. Total deductions from federal taxable income (Add Lines 6, 7, and 8 and enter total here and on Part 1, Line 6) 9. .00

Tax Rate Schedule

If the amount of each nonresident partner's share of N.C. taxable income (from Part 3, Line 16) 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	\$120,000	\$4,072.50 + 7.75% of taxable income over \$60,000
\$120,000	- - -	\$8,722.50 + 8.25% of taxable income over \$120,000

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

()

Telephone Number (See instructions.)

Address

()

Preparer's Telephone Number

If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion: _____

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0645

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