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**
- Before printing select “actual size”
- Do not select “print on both sides of paper”

**Before Mailing**
- Do not mix form types
- Do not submit photocopies of returns
- Submit originals only
Nonresident Partner's Identifying Number

________________________

Nonresident Partner's Name, Address, and Zip Code

________________________

Partnership's Federal Employer ID Number

________________________

Partnership's Name, Address, and Zip Code

________________________

Date nonresident became partner in partnership

________________________

Partner's Tax Year

________________________ beginning (MM-DD-YY) ending (MM-DD-YY)

Partnership's Tax Year

________________________ beginning (MM-DD-YY) ending (MM-DD-YY)

Fill in applicable circle only if the nonresident partner listed above is not an individual, a grantor trust, or a disregarded entity whose owner is an individual or grantor trust.

Type of Partner:  
○ C Corporation  ○ S Corporation  ○ Partnership  ○ Estate or Trust

I affirm that:

1. The entity above is a nonresident partner in the partnership shown above, and
2. I will timely file the entity’s applicable income tax return and pay the tax imposed by North Carolina on the entity’s share of the partnership income.

________________________________________
Signature of manager, officer, or fiduciary

________________________
Date

________________________________________
Contact number for manager, officer, or fiduciary

☐ Check this box if the partner is a disregarded entity for tax purposes, and provide the information below.

________________________________________
Name of filing entity

________________________________________
Identification number of filing entity

General Instructions

In a partnership having one or more nonresident partners, the managing partner is responsible for reporting the share of the income and paying the tax due for each nonresident partner. However, if the nonresident partner is not an individual or grantor trust, the managing partner is not required to pay the tax on that partner’s share of the partnership income provided the partner signs this **Nonresident Partner Affirmation** affirming that the partner will pay the tax with its corporation, partnership, trust or estate income tax return. This form must be attached to the original partnership return when it is filed. The signed Form NC-NPA applies to the original return, any amended returns for that year, and any proposed assessments of additional tax for that year. Payment of the tax due by the managing partner on behalf of corporations, partnerships, trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return.