



# Instructions For Handwritten Forms

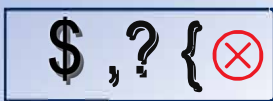
## Guidelines



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.



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



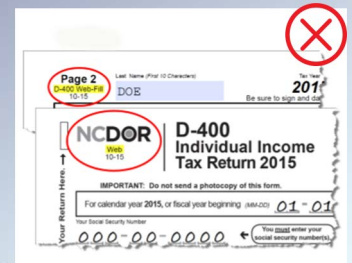
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# D-403TC

## 2019 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 and there are nonresident partners whose share of the tax due is being paid by the manager of the partnership. Do not file the form if all partners are residents of North Carolina or are nonresidents whose share of the tax is not being paid by the manager. Include in the lines below only the portion of each credit allocated to nonresident partners whose share of the tax due is being paid by the manager of the partnership. Failure to attach this form may result in disallowance of the tax credit.

Legal Name (First 10 Characters)	Federal Employer ID Number
<b>Part 1. Tax Credits Not Subject to 50% of Tax Limit (Attach schedule for each credit)</b>	
1. <b>Rehabilitating an Income-Producing Historic Structure (Article 3D)</b> (Enter amount of installment)	▶ 1. _____ .00
2. <b>Rehabilitating a Nonincome-Producing Historic Structure (Article 3D)</b> (Enter amount of installment)	▶ 2. _____ .00
3. <b>Rehabilitating an Income-Producing Historic Mill Facility (Article 3H)</b> (Enter amount of installment)	▶ 3. _____ .00
4. <b>Rehabilitating a Nonincome-Producing Historic Mill Facility (Article 3H)</b> (Enter amount of installment)	▶ 4. _____ .00
5. <b>Rehabilitating an Income-Producing Historic Structure (Article 3L)</b> (From Form NC-Rehab, Part 4, Line 19)	▶ 5. _____ .00
6. <b>Rehabilitating a Nonincome-Producing Historic Structure (Article 3L)</b> (From Form NC-Rehab, Part 4, Line 22)	▶ 6. _____ .00
7. <b>Tax Credits Carried Over From Previous Year, if any. Do Not Include Any Carryover of Tax Credits Claimed on Form NC-478 or Form NC-Rehab</b>	▶ 7. _____ .00
8. <b>Total Tax Credits</b> (Add Lines 1 through 7)	▶ 8. _____ .00
9. <b>Amount of Income Tax Due</b> (Enter Partners' Total from Form D-403, Part 4, Line 18)	▶ 9. _____ .00
10. <b>Enter the lesser of Line 8 or Line 9</b>	▶ 10. _____ .00
<b>Part 2. Tax Credits Subject to 50% of Tax Limit</b>	
11. <b>Total Tax Credits Subject to 50% Limit Taken in Current Period</b> (From Form NC-478, Part 3)	▶ 11. _____ .00
<b>Part 3. Total of Credits Applied to Current Year</b>	
12. <b>Add Lines 10 and 11</b> (Allocate the total credit on this line among the nonresident partners and include in the total on Form D-403, Part 4, Line 19)	▶ 12. _____ .00
<b>Part 4. Qualified Rehabilitation Expenditures and Expenses</b>	
<i>(For Lines 13 and 14, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if incurred prior to January 1, 2015, AND tax year 2019 is the first year the credit is taken.)</i>	
13. <b>Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic structure</b>	▶ 13. _____ .00
14. <b>Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic structure</b>	▶ 14. _____ .00
<i>(For Lines 15 and 16, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if an application for an eligibility certification was submitted to the State Historic Preservation Office prior to January 1, 2015, AND tax year 2019 is the first year the credit is taken.)</i>	
15. <b>Enter the amount of qualified rehabilitation expenditures with respect to the credit for rehabilitating an income-producing historic mill facility</b>	▶ 15. _____ .00
16. <b>Enter the amount of rehabilitation expenses with respect to the credit for rehabilitating a nonincome-producing historic mill facility</b>	▶ 16. _____ .00

