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.
 Fill in all applicable circles:

1. Net Worth
   (From Schedule C, Line 9)

2. Investment in N.C. Tangible Property
   (From Schedule D, Line 8)

3. Appraised Value of N.C. Tangible Property
   (From Schedule E, Line 2)

4. Taxable Amount
   Line 1, 2, or 3, whichever is greatest

5. Total Franchise Tax Due
   If Line 4 ≤ $1,000,000, the minimum tax due of $200 is applicable.
   If Line 4 > $1,000,000, multiply the amount over $1,000,000 by .0015 and add $200.

6. Payment with Franchise Tax Extension
   (From Form CD-419, Line 9)
   When filing an amended return see instructions.

7. Tax Credits
   (From Form CD-425, Part 2, Line 14)
   If a tax credit is taken on Line 7, Form CD-425 MUST be attached.

8. Franchise Tax Due - If the sum of Line 6 plus 7 is
   less than Line 5, enter difference here and on Page 2, Line 26

9. Franchise Tax Overpaid - If the sum of Line 6 plus 7 is
   more than Line 5, enter difference here and on Page 2, Line 26

10. Shareholders’ Shares of Corporation Income (Loss)
    (From Schedule H, Line 11 or Federal Schedule K, Lines 1-10)

11. Adjustments to Corporation Income (Loss)
    (From Schedule I, Line 9)

12. N.C. Taxable Income
    Add Lines 10 and 11

13. Nonapportionable Income
    (From Schedule N, Line 1)

14. Apportionable Income
    Line 12 minus Line 13

15. Apportionment Factor - Enter to four decimal places
    (From Schedule O, Part 1; Part 2 - Line 9; or Part 3)

16. Income Apportioned to N.C.
    Multiply Line 14 by factor on Line 15

17. Nonapportionable Income Allocated to N.C.
    (From Schedule N, Line 2)

18. Total Net Taxable Income - Add Lines 16 and 17
    (Composite filers complete Lines 19 - 23; all others skip to Line 22)

19. Amount of Line 18 Attributable to
    Nonresidents Filing Composite

20. Separately Stated Items of Income Attributable to
    Nonresidents Filing Composite (See instructions)
## North Carolina Income Tax

21. **North Carolina Income Tax** - Add Lines 19 and 20; multiply the sum by 5.25% (.0525)

22. **Payments and Credits**
   - When filing an amended return, see instructions.
     - Income Tax Extension (From Form CD-419, Line 10)
     - Other Prepayments of Tax

On Lines 22c through 22e, enter only the amounts attributable to nonresidents filing composite.

- Partnership (If a partnership payment is taken on Line 22c, a copy of Form D-403 NC K-1 MUST be attached.)
- Nonresident Withholding (Include copy of 1099 or W-2)
- Tax Credits (From Form CD-425, Part 4, Line 30) If a tax credit is taken on Line 22e, Form CD-425 MUST be attached.

23. **Add** Lines 22a through 22e

24. **Income Tax Due** - If Line 23 is less than Line 21, enter difference here and on Line 27

25. **Income Tax Overpaid** - If Line 23 is more than Line 21, enter difference here and on Line 27

### Franchise Tax Due or Overpayment

26. Franchise Tax Due or Overpayment (From Schedule A, Line 8 or 9)

27. Income Tax Due or Overpayment (From Schedule B, Line 24 or 25)

28. Balance of Tax Due or Overpayment
   - Add (or subtract) Lines 26 and 27

29. **a. Interest**
   - **b. Penalties**
   - **c. Add Lines 29a and 29b and enter the total on Line 29c**

30. **Total Due** - Add Lines 28 and 29c and enter result here, but not less than zero. If less than zero, enter amount on Line 31.
   - **Pay in U.S. Currency From a Domestic Bank**

31. **Amount to be Refunded**

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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.

Signature and Title of Officer: ___________________________ Date: __________

☐ 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 taxpayer, this certification is based on all information of which the preparer has any knowledge.

Preparer’s FEIN, SSN, or PTIN: ___________________________

Preparer’s Contact Phone Number (Include area code): ___________________________

Fill in applicable circle: ☐ FEIN ☐ SSN ☐ PTIN

Signature of Paid Preparer: ___________________________ Date: __________
### C Net Worth

1. Total assets (See instructions for definition)  
   1. [Value] .00
2. Total liabilities  
   2. [Value] .00
3. Line 1 minus Line 2  
   3. [Value] .00
4. Accumulated depreciation, depletion, and amortization permitted for income tax purposes  
   (Attach Schedule)  
   4. [Value] .00
5. Line 3 minus Line 4  
   5. [Value] .00
6. Affiliated indebtedness (Attach schedule)  
   6. [Value] .00
7. Line 5 plus (or minus) Line 6  
   7. [Value] .00
8. Apportionment factor (From Schedule O, Part 1; Part 2 - Line 9; or Part 3)  
   8. [Percentage] %
9. Net Worth  
   Multiply Line 7 by factor on Line 8 and enter result here and on Schedule A, Line 1.  
   If amount on Line 9 is less than zero, enter zero on Schedule A, Line 1.  
   9. [Value] .00

### D Investment in N.C. Tangible Property

1. Total value of inventories located in N.C.  
   - FIFO  
   - Lower of cost or market  
   - Other  
   (LIFO valuation not permitted)  
   1. [Value] .00
2. Total value of furniture, fixtures, and machinery and equipment located in N.C.  
   2. [Value] .00
3. Total value of land and buildings located in N.C.  
   3. [Value] .00
4. Total value of leasehold improvements and other tangible property located in N.C.  
   4. [Value] .00
5. Add Lines 1 through 4 and enter total  
   5. [Value] .00
6. Accumulated depreciation, depletion, and amortization with respect to N.C. tangible property  
   6. [Value] .00
7. Debts existing for the purchase or improvement of N.C. real estate  
   7. [Value] .00
8. Investment in N.C. Tangible Property  
   Line 5 minus Lines 6 and 7; enter amount here and on Schedule A, Line 2  
   8. [Value] .00

### E Appraised Value of N.C. Tangible Property

1. Total appraised value of all N.C. tangible property, including motor vehicles  
   (If tax year ends December 31, 2018 through September 30, 2019, enter the appraised county tax value of all real and tangible property located in N.C. as of January 1, 2018, including any motor vehicles assessed during the tax year. Otherwise, enter value as of January 1, 2019.)  
   1. [Value] .00
2. Appraised Value of N.C. Tangible Property  
   Multiply Line 1 by 55%; enter here and on Schedule A, Line 3  
   2. [Value] .00

### F Other Information - All Taxpayers Must Complete this Schedule

1. State of incorporation __________________________  
   Date incorporated __________________________
2. Date Certificate of Authority was obtained from N.C. Secretary of State __________________________
3. Regular or principal trade or business in N.C. __________________________  
   Everywhere __________________________
4. Principal place from which business is directed or managed __________________________
5. What was the last year the IRS redetermined the corporation’s federal taxable income?  
   Were the adjustments reported to N.C.?  
   - Yes  
   - No  
   If so, when? __________________________
6. Is this corporation subject to franchise tax but not N.C. income tax because the corporation’s income tax activities are protected under P.L. 86-272?  
   - Yes (Attach detailed explanation)  
   - No  
7. If corporation is a Qualified Subchapter S Subsidiary, enter parent’s name and FEIN below, and attach a schedule of affiliates.  
   Parent Name __________________________  
   FEIN __________________________
   If corporation is the Parent of a Qualified Subchapter S Subsidiary, attach a schedule of affiliates.
### Ordinary Income (Loss) from Trade or Business Activities

(Complete this schedule only if you do not attach a copy of your federal income tax return.)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1a</td>
<td>Gross receipts or sales</td>
<td>.00</td>
</tr>
<tr>
<td>1b</td>
<td>Returns and allowances</td>
<td>.00</td>
</tr>
<tr>
<td>1c</td>
<td>Balance (Line 1a minus Line 1b)</td>
<td>.00</td>
</tr>
<tr>
<td>2</td>
<td>Cost of goods sold (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>3</td>
<td>Gross profit (Line 1c minus Line 2)</td>
<td>.00</td>
</tr>
<tr>
<td>4</td>
<td>Net gain (loss) (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>5</td>
<td>Other income (loss) (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>6</td>
<td>Total Income (Loss)</td>
<td>.00</td>
</tr>
<tr>
<td>7</td>
<td>Compensation of officers (Attach schedule, including addresses)</td>
<td>.00</td>
</tr>
<tr>
<td>8</td>
<td>Salaries and wages (Less employment credits)</td>
<td>.00</td>
</tr>
<tr>
<td>9</td>
<td>Repairs and maintenance</td>
<td>.00</td>
</tr>
<tr>
<td>10</td>
<td>Bad debts</td>
<td>.00</td>
</tr>
<tr>
<td>11</td>
<td>Rents</td>
<td>.00</td>
</tr>
<tr>
<td>12</td>
<td>Taxes and licenses</td>
<td>.00</td>
</tr>
<tr>
<td>13</td>
<td>Interest</td>
<td>.00</td>
</tr>
<tr>
<td>14</td>
<td>Depreciation</td>
<td>.00</td>
</tr>
<tr>
<td></td>
<td>b. Depreciation included in cost of goods sold</td>
<td>.00</td>
</tr>
<tr>
<td></td>
<td>c. Balance (Line 14a minus 14b)</td>
<td>.00</td>
</tr>
<tr>
<td>15</td>
<td>Depletion</td>
<td>.00</td>
</tr>
<tr>
<td>16</td>
<td>Advertising</td>
<td>.00</td>
</tr>
<tr>
<td>17</td>
<td>Pension, profit-sharing, and similar plans</td>
<td>.00</td>
</tr>
<tr>
<td>18</td>
<td>Employee benefit programs</td>
<td>.00</td>
</tr>
<tr>
<td>19</td>
<td>Other deductions (Attach schedule)</td>
<td>.00</td>
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<tr>
<td>20</td>
<td>Total Deductions</td>
<td>.00</td>
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### Computation of Income (Loss)

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<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
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</thead>
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<tr>
<td>1</td>
<td>Ordinary business income (loss)</td>
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<tr>
<td>2</td>
<td>Net rental real estate income (loss)</td>
<td>.00</td>
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<tr>
<td>3</td>
<td>Other net rental income (loss)</td>
<td>.00</td>
</tr>
<tr>
<td>4</td>
<td>Interest income</td>
<td>.00</td>
</tr>
<tr>
<td>5</td>
<td>Ordinary dividends</td>
<td>.00</td>
</tr>
<tr>
<td>6</td>
<td>Royalties (Attach Schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>7</td>
<td>Net short-term capital gain (loss)</td>
<td>.00</td>
</tr>
<tr>
<td>8</td>
<td>Net long-term capital gain (loss)</td>
<td>.00</td>
</tr>
<tr>
<td>9</td>
<td>Net section 1231 gain (loss)</td>
<td>.00</td>
</tr>
<tr>
<td>10</td>
<td>Other income (loss) (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>11</td>
<td>Total Income (Loss)</td>
<td>.00</td>
</tr>
</tbody>
</table>

### Adjustments to Income (Loss)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Additions to Federal Adjusted Gross Income (Loss): (See Form D-400 Income Tax instructions before completing Line 1) (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>2</td>
<td>Deductions from Federal Adjusted Gross Income (Loss): (See Form D-400 Income Tax instructions before completing Line 2) (Attach schedule)</td>
<td>.00</td>
</tr>
<tr>
<td>3</td>
<td>Adjustments to Income (Loss) Line 1 minus Line 2; enter result here and on Schedule B, Line 11</td>
<td>.00</td>
</tr>
</tbody>
</table>

### Explanation of Changes for Amended Return

<table>
<thead>
<tr>
<th>Explanation</th>
</tr>
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<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>
### Shareholders' Pro Rata Share Items

#### Shareholder 1

1. **Identifying Number**

   

2. **Name**

   

3. **a. Address**

   

   **b. Is shareholder a nonresident?**

   - Yes
   - No

4. **Percentage of ownership**

   

5. **Share of income (loss)**

   *(From Schedule H, Line 11)*

   

6. **Additions to income (loss)**

   *(From Schedule I, Line 1)*

   

7. **Deductions from income (loss)**

   *(From Schedule I, Line 2)*

   

8. **Income subject to N.C. tax**

   **Add (subtract) Lines 5, 6, and 7**

   

9. **Share of tax credits**

   *(See instructions)*

   

10. **Share of tax withheld from nonwage compensation**

    

11. **Amount of Line 8 apportioned or allocated to N.C. (nonresidents only)**

    

12. **Separately stated items of income (nonresidents only)**

    

13. **Net tax paid for shareholder by corporation (nonresidents only)**

    

14. **Is the corporation filing a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder with this return?**

    - Yes
    - No

15. **Has the corporation filed a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder in a previous tax year?**

    - Yes
    - No

   **If yes, what tax year? (Enter tax year end date)**

   

#### Shareholder 2

1. **Identifying Number**

   

2. **Name**

   

3. **a. Address**

   

   **b. Is shareholder a nonresident?**

   - Yes
   - No

4. **Percentage of ownership**

   

5. **Share of income (loss)**

   *(From Schedule H, Line 11)*

   

6. **Additions to income (loss)**

   *(From Schedule I, Line 1)*

   

7. **Deductions from income (loss)**

   *(From Schedule I, Line 2)*

   

8. **Income subject to N.C. tax**

   **Add (subtract) Lines 5, 6, and 7**

   

9. **Share of tax credits**

   *(See instructions)*

   

10. **Share of tax withheld from nonwage compensation**

    

11. **Amount of Line 8 apportioned or allocated to N.C. (nonresidents only)**

    

12. **Separately stated items of income (nonresidents only)**

    

13. **Net tax paid for shareholder by corporation (nonresidents only)**

    

14. **Is the corporation filing a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder with this return?**

    - Yes
    - No

15. **Has the corporation filed a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder in a previous tax year?**

    - Yes
    - No

   **If yes, what tax year? (Enter tax year end date)**

   

#### Shareholders’ Total

1. **Identifying Number**

   

2. **Name**

   

3. **a. Address**

   

4. **Percentage of ownership**

   

5. **Share of income (loss)**

   *(From Schedule H, Line 11)*

   

6. **Additions to income (loss)**

   *(From Schedule I, Line 1)*

   

7. **Deductions from income (loss)**

   *(From Schedule I, Line 2)*

   

8. **Income subject to N.C. tax**

   **Add (subtract) Lines 5, 6, and 7**

   

9. **Share of tax credits**

   *(See instructions)*

   

10. **Share of tax withheld from nonwage compensation**

    

11. **Amount of Line 8 apportioned or allocated to N.C. (nonresidents only)**

    

12. **Separately stated items of income (nonresidents only)**

    

13. **Net tax paid for shareholder by corporation (nonresidents only)**

    

14. **Is the corporation filing a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder with this return?**

    - Yes
    - No

15. **Has the corporation filed a Nonresident Shareholder Agreement, Form NC-NA, for this shareholder in a previous tax year?**

    - Yes
    - No

   **If yes, what tax year? (Enter tax year end date)**

   

(Attach additional pages if needed)
**Balance Sheet per Books**

### Assets

<table>
<thead>
<tr>
<th></th>
<th>Beginning of Tax Year</th>
<th>End of Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Cash</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>a. Trade notes and accounts receivable</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Less allowance for bad debts</td>
<td>( )</td>
</tr>
<tr>
<td>3.</td>
<td>Inventories</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>a. U.S. government obligations</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. State and other obligations</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Tax-exempt securities</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Other current assets (Attach end of year schedule)</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Loans to shareholders</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Mortgage and real estate loans</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Other investments (Attach end of year schedule)</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>a. Buildings and other depreciable assets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Less accumulated depreciation</td>
<td>( )</td>
</tr>
<tr>
<td>11.</td>
<td>a. Depletable assets</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Less accumulated depletion</td>
<td>( )</td>
</tr>
<tr>
<td>12.</td>
<td>Land (net of any amortization)</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>a. Intangible assets (amortizable only)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>b. Less accumulated amortization</td>
<td>( )</td>
</tr>
<tr>
<td>14.</td>
<td>Other assets (Attach end of year schedule)</td>
<td></td>
</tr>
</tbody>
</table>

### Total Assets

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>15.</td>
<td>Total Assets</td>
</tr>
</tbody>
</table>

### Liabilities and Shareholders' Equity

<table>
<thead>
<tr>
<th></th>
<th>Beginning of Tax Year</th>
<th>End of Tax Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.</td>
<td>Accounts payable</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Mortgages, notes, and bonds payable in less than 1 year</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Other current liabilities (Attach end of year schedule)</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Loans from shareholders</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Mortgages, notes, and bonds payable in 1 year or more</td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Other liabilities (Attach end of year schedule)</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Capital stock</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Additional paid-in capital</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Retained earnings</td>
<td></td>
</tr>
<tr>
<td>25.</td>
<td>Adjustments to shareholders’ equity (Attach end of year schedule)</td>
<td></td>
</tr>
<tr>
<td>26.</td>
<td>Less cost of treasury stock</td>
<td>( )</td>
</tr>
<tr>
<td>27.</td>
<td>Total Liabilities and Shareholders’ Equity</td>
<td></td>
</tr>
</tbody>
</table>

**M-1 Federal Schedule**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Net income (loss) per books</td>
</tr>
<tr>
<td>2.</td>
<td>Income included on Federal Schedule K, Lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9 and 10 not recorded on books this year (itemize):</td>
</tr>
<tr>
<td>3.</td>
<td>Expenses recorded on books this year not included on Federal Schedule K, Lines 1 through 12, and 14l (itemize):</td>
</tr>
<tr>
<td></td>
<td>a. Depreciation $</td>
</tr>
<tr>
<td></td>
<td>b. Travel and entertainment $</td>
</tr>
<tr>
<td>4.</td>
<td>Add Lines 1 through 3</td>
</tr>
</tbody>
</table>

**M-2 Analysis of N.C. AAA**

<table>
<thead>
<tr>
<th></th>
<th>N.C. Accumulated Adjustments</th>
<th>N.C. Other Adjustments</th>
<th>Undistributed income previously taxed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Balance at beginning of year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Ordinary income from Schedule G, Line 21</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Other additions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Loss from Schedule G, Line 21</td>
<td></td>
<td>( )</td>
</tr>
<tr>
<td>5.</td>
<td>Other reductions</td>
<td></td>
<td>( )</td>
</tr>
<tr>
<td>6.</td>
<td>Combine Lines 1 through 5</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Distributions other than dividend distributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Balance at end of tax year (Line 6 minus Line 7)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>(A) Nonapportionable Income</th>
<th>(B) Gross Amounts</th>
<th>(C) Related Expenses*</th>
<th>(D) Net Amounts (Column B minus Column C)</th>
<th>(E) Net Amounts Allocated Directly to N.C.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
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1. **Nonapportionable Income** (Enter the total of Column D here and on Schedule B, Line 13) .00

2. **Nonapportionable Income Allocated to N.C.** (Enter the total of Column E here and on Schedule B, Line 17) .00

**Explanation** of why income listed in chart is nonapportionable income rather than apportionable income:

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

(Attach additional sheets if necessary)

Part 1. **Domestic and Other Corporations Not Apportioning Franchise or Income Outside N.C.**
Enter 100% on Schedule B, Line 15 and Schedule C, Line 8 100.0000%

Part 2. **Corporations Apportioning Franchise or Income to N.C. and to Other States**

*Note: Apportionment factors must be calculated 4 places to the right of the decimal.*

Example: 99.9999%

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<thead>
<tr>
<th>1. Within North Carolina</th>
<th>2. Total Everywhere</th>
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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; enter the factor here, on Schedule B, Line 15, and Schedule C, Line 8. See instructions and G.S. 105-130.4 for more information.) %

Part 3. **Special Apportionment**

Special apportionment formulas apply to certain types of corporations 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, on Schedule B, Line 15, and on Schedule C, Line 8. (See instructions and G.S.105 -130.4 for more information.) %