

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 You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



D-403 NC K-1

2025 Partner's Share of North Carolina Income, Adjustments, and Credits

DOR
Use
Only

Use Form D-403 NC K-1 to report each partner's share of the partnership's income (loss), N.C. adjustments, N.C. tax credits, etc. Each partner should keep Form D-403 NC K-1, Form NC K-1 Supplemental Schedule, and any other information provided to them by the partnership for their records. The partner is not required to attach the information to their N.C. tax return unless specifically required to do so.

For calendar year **2025**, or fiscal year beginning (MM-DD) _____ - _____ **25** and ending (MM-DD-YY) _____ - _____

Information About the Partnership

Partnership's Federal Employer ID Number

Partnership's Name, Address, and Zip Code

Is the partnership a Taxed Partnership? ☐ Yes ☐ No

Information About the Partner

Partner's Identifying Number

Partner's Name, Address, and Zip Code

Was the partner a N.C. resident on the last day of the partnership's taxable year? ☐ Yes ☐ No

Is the partner a beneficial owner of a disregarded entity? ☐ Yes ☐ No (If "yes", enter the name and taxpayer identification number of the disregarded entity below.)

Name of Disregarded Entity

Taxpayer Identification Number of Disregarded Entity

A. All Partners (To be completed by all partnerships for each partner.)

Partner's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
1. Income (Loss) (Add Lines 1 through 11 from federal Form 1065, Schedule K-1)		(This amount should already be included in federal adjusted gross income)
2. Additions to Income (Loss) (From Form D-403, Part 4, Line 6)		Form D-400 Schedule S, Part A
3. Deductions from Income (Loss) (From Form D-403, Part 4, Line 7)		Form D-400 Schedule S, Part B
4. Tax Credits (From Form D-403, Part 4, Line 8)		Form D-400TC
5. Tax Withheld from Compensation Paid for Services Performed in N.C. (Not included on Form D-403, Part 1, Line 14c)		Form D-400, Line 20 (N.C. residents only)

B. Nonresident Partners Only (To be completed by all partnerships for each nonresident partner.)

Nonresident Partner's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
6. Line 1 Attributable to North Carolina		Form D-400 Schedule PN, Column B, Line 11
7. Line 2 Attributable to North Carolina		Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A
8. Line 3 Attributable to North Carolina		Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part B
9. Net Tax Paid by the Partnership (From Form D-403, Part 4, Line 20)		Form D-400, Line 21c

C. Taxed Partnerships Only (To be completed by all Taxed Partnerships for each partner for which the partnership is required to pay tax at the entity level.)

Partner's Pro Rata Share of the Following Items:	Amount	Individuals Filing Form D-400 Enter Amount on:
10. Loss Attributable to North Carolina (From Form D-403, Part 4, Line 24, if the amount of Line 24 is less than zero)		Form D-400 Schedule S, Part A (all partners) and Form D-400 Schedule PN-1, Column B, Part A (nonresidents only)
11. Income Attributable to North Carolina (From Form D-403, Part 4, Line 24, if the amount of Line 24 is zero or greater)		Form D-400 Schedule S, Part B (all partners) and Form D-400 Schedule PN-1, Column B, Part B (nonresidents only)