

## 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



## Eligibility Questions

1. Is the nonresident partner that wishes to complete this form a partner in a Taxed Partnership?  Yes  No (If "Yes", see Question 2. If "No", skip to Question 3.)
2. Is the nonresident partner in the Taxed Partnership a corporation or a partnership?  Yes  No (If "Yes", the nonresident partner is eligible to complete this form. If "No", the nonresident partner is NOT eligible to complete this form.)
3. Is the nonresident partner an individual or a grantor trust, including an individual who is or a grantor trust that is a beneficial owner of a disregarded entity?  Yes  No (If "Yes", the nonresident partner is NOT eligible to complete this form. If "No", the nonresident partner is eligible to complete this form.)

## Information About the Partnership

## Partnership's Federal Employer ID Number

**Partnership's Name, Address, and Zip Code**

## Partnership's Tax Year

beginning (MM-DD-YY)

ending (MM-DD-YY)

**Information About the Nonresident Partner** (If the nonresident partner is a disregarded entity, enter the beneficial owner's information.)

**Nonresident Partner's Identifying Number**

**Nonresident Partner's Name, Address, and Zip Code**

#### Nonresident Partner's Tax Year

**Date nonresident became partner in partnership**

beginning (MM-DD-YY)

ending (MM-DD-YY)

(MM-DD-YY)

**What type of entity is the nonresident partner? (Fill in the applicable circle)**  
**Note:** If the entity is an LLC, fill in the circle that corresponds with the entity's federal tax classification.

C Corporation       S Corporation       Partnership       Estate or Non-Grantor

**In the case where the nonresident partner listed above is a beneficial owner of a disregarded entity, enter the name and taxpayer identification number of the disregarded entity.**

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**Name of Disregarded Entity**

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**Taxpayer Identification Number of Disregarded Entity**

**Nonresident Partner's Affirmation** (Fill in the applicable circle)

**The nonresident partner named above certifies that:**

- The partner will timely file the appropriate North Carolina income tax return and pay the tax due as required by law.
- The partner is not subject to North Carolina income tax.

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**Signature of manager, officer, or fiduciary**

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Date

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**Contact number for manager, officer, or fiduciary**

## **General Instructions**

In general, a partnership that has one or more nonresident partners is required to pay tax on behalf of the nonresident partner. However, if the nonresident partner is not an individual or a grantor trust, the partnership is not required to pay the tax if the partner timely completes a **Nonresident Partner Affirmation** ("Form NC-NPA").

Form NC-NPA must be annually filed by the nonresident partner and submitted with the partnership return on or before the due date of the partnership return. 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 partnership on behalf of corporations, partnerships, non-grantor trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return.