

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-403TC
2025 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 on Form D-403, Part 4, Lines 19 or 26. Failure to attach this form may result in the disallowance of the tax credit. (For additional details, see *Form D-403A, Instructions for Partnership Income Tax Return*.)

Legal Name (First 10 Characters)	Federal Employer ID Number

Part 1. Tax Credits Not Subject to 50% of Tax Limit (Attach schedule for each credit)

1. Rehabilitating an Income-Producing Historic Structure
(Article 3D) (Enter amount of installment)
2. Rehabilitating a Nonincome-Producing Historic Structure
(Article 3D) (Enter amount of installment)
3. Rehabilitating an Income-Producing Historic Mill Facility
(Article 3H) (Enter the total amount of tax credit)
4. Rehabilitating a Nonincome-Producing Historic Mill Facility
(Article 3H) (Enter amount of installment)
5. Rehabilitating an Income-Producing Historic Structure
(Article 3L) (From Form NC-Rehab, Part 4, Line 23)
6. Rehabilitating a Nonincome-Producing Historic Structure
(Article 3L) (From Form NC-Rehab, Part 4, Line 26)
7. Tax Credits Carried Over From Previous Years - Taxed
Partnerships Only (Do not include any tax credits claimed on Form
NC-478 or Form NC-Rehab)
8. Total Tax Credits
(Add Lines 1 through 7)
9. Amount of N.C. Income Tax
(Enter from Form D-403, Part 1, Line 11)
10. Enter the lesser of Line 8 or Line 9



- 1. _____ .00
- 2. _____ .00
- 3. _____ .00
- 4. _____ .00
- 5. _____ .00
- 6. _____ .00
- 7. _____ .00
- 8. _____ .00
- 9. _____ .00
- 10. _____ .00

Part 2. Tax Credits Subject to 50% of Tax Limit

11. Total Tax Credits Subject to 50% Limit Taken in 2025
(From Form NC-478, Part 3)

- 11. _____ .00

Part 3. Total of Credits Applied to 2025

12. Reserved _____
13. Tax Credits Taken in 2025
(Add Lines 10 through 12; enter the amount on the applicable line(s) on Form D-403, Part 4)

- 12. _____ .00
- 13. _____ .00

Part 4. Qualified Rehabilitation Expenditures and Expenses

On Lines 14 and 15, enter the amount of qualified rehabilitation expenditures or rehabilitation expenses only if tax year 2025 is the first year the tax credit is taken.

14. Qualified Rehabilitation Expenditures for Income-Producing Rehabilitated
Mill Property (Article 3H)
15. Rehabilitation Expenses for Nonincome-Producing Rehabilitated Mill
Property (Article 3H)

- 14. _____ .00
- 15. _____ .00