

## 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



**NC K-1 CD-401S**  
**Shareholder's Share of**  
**North Carolina Income,**  
**Adjustments, and Credits**

DOR  
Use  
Only

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

<b>Part 1. Information about the Corporation</b>		<b>Part 2. Information about the Shareholder</b>	
A. Corporation's Employer Identification Number		A. Shareholder's Identifying Number	
B. Corporation's Name, Address, and Zip Code		B. Shareholder's Name, Address, and Zip Code	
C. Is the S Corporation a Taxed S Corporation? <input type="radio"/> Yes <input type="radio"/> No		C. Shareholder's percentage of stock ownership for tax year <u>      </u> - <u>      </u> - <u>      </u> %	

<b>Part 3. Shareholder's Pro Rata Share Items</b>	<b>Amount</b>	<b>Individuals Filing Form D-400 Enter Amount on:</b>
<b>All Shareholders</b>		This amount should already be included in federal adjusted gross income
1. Share of corporation income (loss) (From Form CD-401S, Schedule K, Line 5)		D-400 Schedule S, Part A
2. Additions to income (loss) (From Form CD-401S, Schedule K, Line 6)		D-400 Schedule S, Part B
3. Deductions from income (loss) (From Form CD-401S, Schedule K, Line 7)		Form D-400TC; see Form D-400 Instructions
4. Share of tax credits (From Form CD-401S, Schedule K, Line 9)		Form D-400, Line 20
5. Share of tax withheld from nonwage compensation paid for personal services performed in N.C. (From Form CD-401S, Schedule K, Line 10)		

<b>Nonresidents Only</b>		See Form D-400 Instructions
6. Nonresident's share of income or loss attributable to North Carolina (From Form CD-401S, Schedule K, Line 11)		This amount should already be included in federal adjusted gross income
7. Nonresident's share of separately stated items of income (From Form CD-401S, Schedule K, Line 12)		Form D-400, Line 21d
8. Nonresident's share of net tax paid by the S Corporation (From Form CD-401S, Schedule K, Line 13)		

S Corporation's Name (First 10 Characters)	Federal Employer ID Number	Shareholder's Name (First 10 Characters)	Identifying Number
<hr/>		<hr/>	

Part 3. Shareholder's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
<b>Taxed S Corporations Only</b>		Form D-400 Schedule S, Part A ( <i>all shareholders</i> ) and Form D-400 Schedule PN-1, Column B, Part A ( <i>nonresidents only</i> )
<b>9. Share of Loss Attributable to North Carolina</b> ( <i>From Form CD-401S, Schedule K, Line 14</i> )	<input type="text"/>	Form D-400 Schedule S, Part B ( <i>all shareholders</i> ) and Form D-400 Schedule PN-1, Column B, Part B ( <i>nonresidents only</i> )
<b>10. Share of Income Attributable to North Carolina</b> ( <i>From Form CD-401S, Schedule K, Line 15</i> )	<input type="text"/>	

Attach additional NC K-1s if needed.