

Legal Name (First 10 Characters)

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Federal Employer ID Number

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Part 2. Apportionment Percentage for Partnerships That Have One or More Nonresident Partners and Operate in North Carolina and in One or More Other States

See Form D-403A, Instructions for Partnership Income Tax Return

	1. Within North Carolina		2. Total Everywhere		
	(a) Beginning Period	(b) Ending Period	(a) Beginning Period	(b) Ending Period	
1. Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
2. Buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3. Inventories	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
4. Other property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
5. Total (Add Lines 1-4)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
6. Average value of property Add amounts on Line 5 for (a) and (b); divide by 2	<input type="text"/>		<input type="text"/>		
7. Rented property (Multiply annual rents by 8)	<input type="text"/>		<input type="text"/>		Factor
8. Property Factor Add Lines 6 and 7; divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
9. Gross payroll	<input type="text"/>		<input type="text"/>		
10. Compensation of general executive officers	<input type="text"/>		<input type="text"/>		
11. Payroll Factor Line 9 minus Line 10; divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
12. Sales Factor (Attach schedule) Divide Column 1 by Column 2 and enter factor	<input type="text"/>		<input type="text"/>		<input type="text"/> %
13. Sales Factor Enter the same factor as on Line 12					<input type="text"/> %
14. Total of Factors Add Lines 8, 11, 12, and 13					<input type="text"/> %
15. N.C. Apportionment Percentage Divide Line 14 by the number of factors present; enter result here and on Part 3, Line 12 for each nonresident partner					<input type="text"/> %



7110208004

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Part 3. A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items

Complete Lines 1 through 8 for all partners.

B. Computation of North Carolina Taxable Income for Nonresident Partners

Complete Lines 9 through 16 for all nonresident partners.

C. Computation of Tax Due for Nonresident Partners on Whose Behalf the Partnership Pays the Tax

Complete Lines 17 through 19.

A	Attach other pages if needed.	Partner 1	Partner 2	Partner 3																														
1.	Identifying Number	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
2.	Name	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
3.	Address	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
4.	Partner's share percentage	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %										
5.	Type of partner <i>(Ex: Ind., Corp., Part.)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
6.	Additions to income (loss) <i>(To Form NC K-1, Line 2)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
7.	Deductions from income (loss) <i>(To Form NC K-1, Line 3)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
8.	Share of tax credits <i>(To Form NC K-1, Line 4)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
B	9. Guaranteed payments to nonresident partners applicable to income on Part 1, Line 8	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
	10. Percentage from Line 4 times amount on Part 1, Line 8	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
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12. Apportionment percentage from Part 2, Line 15	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> %											
13. Multiply Line 11 by Line 12	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
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16. North Carolina taxable income <i>(Add Lines 13, 14, and 15)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
C	17. Tax Due <i>(See Tax Rate Schedule on Page 4)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										
18. Tax credits allocated to nonresident partners from Line 8 above	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
19. Net Tax Due <i>(Line 17 minus Line 18)</i>	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											

Important: The Partnership must provide each Partner an NC K-1 for Form D-403 or other information necessary for the Partner to prepare the appropriate North Carolina Tax Return.



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Federal Employer ID Number

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Part 4. North Carolina Adjustments to Federal Taxable Income (See instructions.)

Additions to Federal Taxable Income

- 1. Interest income from obligations of states other than North Carolina 1. .00
- 2. State, local, or foreign income taxes deducted on the federal return 2. .00
- 3. Adjustment for 30 percent additional first-year depreciation 3. .00
- 4. Other additions to federal taxable income (See instructions) 4. .00
- 5. Total additions to federal taxable income (Add lines 1 through 4 and enter total here and on Part 1, Line 4) 5. .00

Deductions from Federal Taxable Income

- 6. Interest income from obligations of the United States, United States' possessions, or the State of North Carolina 6. .00
- 7. State, local, or foreign income tax refunds reported as income on federal return 7. .00
- 8. Other deductions from federal taxable income (See instructions) 8. .00
- 9. Total deductions from federal taxable income (Add Lines 6, 7, and 8 and enter total here and on Part 1, Line 6) 9. .00

Tax Rate Schedule

<u>If the amount of each nonresident partner's share of N.C. taxable income (from Part 3, Line 16) is more than</u>	<u>But not over</u>	<u>The tax is</u>
\$0	\$12,750	6% of the taxable income
\$12,750	\$60,000	\$765 + 7% of taxable income over \$12,750
\$60,000	\$120,000	\$4,072.50 + 7.75% of taxable income over \$60,000
\$120,000	- - - -	\$8,722.50 + 8.25% of taxable income over \$120,000

I certify that, to the best of my knowledge, this return is accurate and complete.

If prepared by a person other than the managing partner, this certification is based on all information of which preparer has any knowledge.

Signature of Managing Partner _____ Date _____
()

Signature of Preparer Other than Managing Partner _____ Date _____

Telephone Number (See instructions.) _____

Address _____

()
Preparer's Telephone Number _____

If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion: _____

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0645



7110408004