NC-NPA
D-403
8-05

Nonresident Partner Affirmation

North Carolina Department of Revenue

Nonresident Partner's Identifying Number

Nonresident Partner's Name, Address, and Zip Code

Date nonresident became partner in partnership _____

Partner's Tax Year

beginning *(MM-DD-YY)* ending *(MM-DD-YY)*

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)*

Type of Partner: ○ C Corporation ○ S Corporation ○ Partnership ○ Estate or Trust

(Fill in applicable circle)

Note: This form is not applicable to nonresident partners who are individuals or grantor trusts.

Partner's Affirmation

I affirm that:

1. The entity above is a nonresident partner in the partnership shown above, and
2. I will timely file the entity's applicable income tax return and pay the tax imposed by North Carolina on the entity's share of the partnership income.

Signature of Manager, Officer, or Fiduciary **Date**

Partnership's Affirmation

I affirm that: The entity above is a nonresident partner in the partnership shown above.

Signature of Managing Partner **Date**

General Instructions

In a partnership having one or more nonresident partners, the managing partner is responsible for reporting the share of the income and paying the tax due for each nonresident partner. However, if the nonresident partner is a corporation, partnership, trust or estate, the managing partner is not required to pay the tax on that partner's share of the partnership income provided the partner signs this **Nonresident Partner Affirmation** affirming that the partner will pay the tax with its corporation, partnership, trust or estate income tax return. This form must be attached to the partnership return of the partnership shown above. **(Note: This form is not applicable to nonresident partners who are individuals or grantor trusts.)** Payment of the tax due by the managing partner on behalf of corporations, partnerships, trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return.