

# D-403 NC-NPA 2023 Nonresident Partner Affirmation

## Eligibility Questions

1. Is the nonresident partner that wishes to complete this affirmation 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", **STOP**. The nonresident partner is not eligible to complete this form.)
2. Is the nonresident partner that wishes to complete this affirmation a partner in a Taxed Partnership?  Yes  No (If "yes", you may complete this form if the nonresident partner is an S Corporation or a partnership. Otherwise, **STOP**. The nonresident partner is not eligible to complete this form.)

## Information About the Partnership

Partnership's Federal Employer ID Number

\_\_\_\_\_ - \_\_\_\_\_

Partnership's Tax Year

\_\_\_\_\_ - \_\_\_\_\_ beginning (MM-DD-YY) ending (MM-DD-YY)

Partnership's Name, Address, and Zip Code

## Information About the Nonresident Partner

Nonresident Partner's Identifying Number

\_\_\_\_\_

Nonresident Partner's Name, Address, and Zip Code

Nonresident Partner's Tax Year

\_\_\_\_\_ - \_\_\_\_\_ beginning (MM-DD-YY) ending (MM-DD-YY)

Date nonresident became partner in partnership

\_\_\_\_\_ - \_\_\_\_\_ (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 Trust

Is the nonresident partner a beneficial owner of a disregarded entity?  Yes  No (If "yes", enter the name and taxpayer identification number of the disregarded entity below.)

\_\_\_\_\_  
Name of Disregard Entity

\_\_\_\_\_  
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.

\_\_\_\_\_  
Signature of manager, officer, or fiduciary

\_\_\_\_\_  
Date

\_\_\_\_\_  
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.