

D-403 (SD)

Partnership Income Tax Return 2023

North Carolina Department of Revenue

8-22-23

For calendar year 2023 or [ ] fiscal year beginning 12 45 23 and ending 12 45 78

DOR Use Only

ABCDEFGHIJKLMN... ABCDEF... ABCDEF... NC 12345

Federal Employer ID Number: 999123456 If LLC, Secretary of State ID Number: 1234567

Filing [ ] Initial Return [ ] Final Return [ ] Partnership is LLC [ ] NC-NPA Forms attached [ ] Publicly Traded Partnership Information: [ ] Amended Return [ ] Short Period [ ] Partnership has Nonresident Owners [ ] NC-478 attached [ ] NC-PE attached

Taxed Partnership Is the partnership making the election to be a Taxed Partnership for tax year 2023? Yes [X] No [ ]

Federal Extension Was the partnership granted an automatic extension to file its 2023 federal income tax return (Form 1065)? Yes [X] No [ ]

N.C. Education Endowment Fund: A partnership may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of the partnership's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the partnership's payment of \$ 1234567890. To designate the partnership's overpayment to the Fund, enter the amount of the partnership's designation on Line 26 on Page 2.

ABCD ABCD 12345 IR A AR A FR A SP A LLC A NO A

NPA A NC A PTP A PE A TPAR A FDEXT Y

ABCDEFGHIJKLMN... 12345 999123456 1234567

ABCDEFGHIJKLMN... ABCDEF... NC 12345

01 -1234567890 11 1234567890 14D 1234567 22 1234567890

02 1234567890 12 1234567890 19 1234567890 24 1234567890

04 1234567890 13 1234567890 21A 123456 25 1234567890

06 1234567890 14A 1234567 21B 123456 26 1234567890

08 -1234567890 14B 1234567 EU A 27 1234567890

10 -1234567890 14C 1234567 21C 123456



Table with 2 columns: Line number and Amount. Includes 'Part 1. Informational Return and Tax Due for Nonresident Partners and Taxed Partnership' with lines 1-10.

Sign Return Below [ ] Refund Due 1234567890 [ ] Payment Due 1234567890

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature of Managing Partner Date Contact Phone Number (Include area code)

[X] If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion: ABCDEF... [ ] Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

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

Signature of Preparer Other than Managing Partner Date Address of Paid Preparer Preparer's Contact Phone Number (Include area code) Preparer's FEIN, SSN, or PTIN

MAIL TO: North Carolina Department of Revenue, P.O. Box 25000, Raleigh, North Carolina 27640-0640

Part 1. Informational Return and Tax Due for Nonresident Partners and Taxed Partnership

If the partnership has nonresident partners or if the partnership is a Taxed Partnership, complete Lines 11 through 13. Otherwise, skip to Line 14.

Table with 2 columns: Description and Amount. Rows include 11. Tax Due for Nonresident Partners and Taxed Partnership (1234567890), 12. Tax Credits Allocated to Nonresident Partners and Taxed Partnership (1234567890), 13. Net Tax Due for Nonresident Partners and Taxed Partnership (1234567890), 14. Payments (a-e), 15. Additional Payments (1234567890), 16. Add Lines 14e and 15 (1234567890), 17. Previous Refunds (1234567890), 18. Subtract Line 17 from Line 16 (-1234567890), 19. Tax Due (1234567890), 20. Overpayment Before Penalties and Interest (1234567890), 21. Penalties and Interest (123456), 21a. Penalties (123456), 21b. Interest (123456), EU. Exception to Underpayment of Estimated Tax (F), 21c. Interest on the Underpayment of Estimated Income Tax (123456), 21d. Total (1234567890), 22. Amount Due (1234567890), 23. Overpayment after Penalties and Interest (1234567890), Amount of Refund to Apply to: 24. 2024 Estimated Income Tax (1234567890), 25. N.C. Nongame and Endangered Wildlife Fund (1234567890), 26. N.C. Education Endowment Fund (1234567890), 27. Amount to be Refunded (1234567890).

Part 2. Apportionment Percentage

A. Partnerships Not Apportioning Income Outside North Carolina Enter 100% on Part 4, Line 12 for each partner 100.0000%

B. Partnerships Apportioning Income Outside North Carolina

1. Within North Carolina

2. Total Everywhere

Table with 3 columns: Description, 1. Within North Carolina, 2. Total Everywhere. Rows include 1. Gross Receipts Subject to Apportionment (1234567890), 2. Gross Rents Subject to Apportionment (1234567890), 3. Gross Royalties Subject to Apportionment (1234567890), 4. Dividends Subject to Apportionment (1234567890), 5. Interest Subject to Apportionment (1234567890), 6. Other Apportionable Income (1234567890), 7. Share of Receipts from Noncorporate Entities Subject to Apportionment (1234567890), 8. Total (1234567890), 9. N.C. Apportionment Factor (123.5678%).

C. Special Apportionment Formulas 123.5678%

Part 3. Nonapportionable Net Distributive Partnership Income (Loss)

Table with 5 columns: (A) Nonapportionable Income (Loss), (B) Gross Amounts, (C) Related Expenses, (D) Net Amounts, (E) Net Amounts Allocated Directly to N.C. Rows include ABCDEFGHIJKLMNOPQ (1234567890), 1. Nonapportionable Income (Loss) (1234567890), 2. Nonapportionable Income (Loss) Allocated to N.C. (1234567890).

Explanation of why income (loss) listed in Part 3 is nonapportionable income (loss): ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN

**Part 4. Partner Information and Tax Calculation for Nonresident Partners and Taxed Partnerships**

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

	Partner 1	Partner 2	Partner's Total
1. Identifying number	123456789	123456789	
2. Name	ABCDEFGHIJKLMN	ABCDEFGHIJKLMN	
3. Address	ABCDEFGHIJKLMN	ABCDEFGHIJKLMN	
4. Partner's share percentage	123.5678%	123.5678%	123.5678%
5. Type of partner	ABCDEFGHIJKLMN	ABCDEFGHIJKLMN	
6. Additions to income (loss)	1234567890	1234567890	1234567890
7. Deductions from income (loss)	1234567890	1234567890	1234567890
8. Tax Credits	1234567890	1234567890	
	NC Resident <input type="checkbox"/> Yes <input type="checkbox"/> No	NC Resident <input type="checkbox"/> Yes <input type="checkbox"/> No	

**B. Income Attributable to North Carolina**

	Partner 1	Partner 2	Partner's Total
9. Guaranteed payments applicable to income on Part 1, Line 9	1234567890	1234567890	1234567890
10. Partners' share of the amount from Part 1, Line 9	1234567890	1234567890	1234567890
11. Add Lines 9 and 10	1234567890	1234567890	1234567890
12. Apportionment percentage from Part 2	123.5678%	123.5678%	
13. Multiply Line 11 by Line 12	1234567890	1234567890	1234567890
14. Guaranteed payments applicable to income on Part 1, Line 10	1234567890	1234567890	1234567890
15. Partners' share of the amount from Part 1, Line 10	1234567890	1234567890	1234567890
16. Separately stated items of income of partner	1234567890	1234567890	1234567890
17. Income Attributable to N.C.	1234567890	1234567890	1234567890

**C. Tax Computation for Nonresident Partners**

	Partner 1	Partner 2	Partner's Total
	NC-NPA Form attached <input type="checkbox"/> Yes <input type="checkbox"/> No	NC-NPA Form attached <input type="checkbox"/> Yes <input type="checkbox"/> No	
18. Tax Due	1234567890	1234567890	1234567890
19. Tax credits taken on behalf of the nonresident partner	1234567890	1234567890	1234567890
20. Net Tax Due	1234567890	1234567890	1234567890

**D. Partners' Share of Taxed Partnership's Tax Credits**

	Partner 1	Partner 2	Partner's Total
21. Identifying number	123456789	123456789	
22. Name	ABCDEFGHIJKLMN	ABCDEFGHIJKLMN	
23. Tax Credits	1234567890	1234567890	

**E. Tax Computation of Taxed Partnership**

	Partner 1	Partner 2	Partner's Total
24. Income Attributable to N.C.	1234567890	1234567890	1234567890
25. Tax Due			1234567890
26. Tax credits taken by the Taxed Partnership			1234567890
27. Net Tax Due			1234567890

Explanation of Changes for Amended Return

ABCDEFGHIJKLMN... (repeated 10 times)

Part 5. Ordinary Business Income (Loss)

Part 6. Partners' Distributive Share Items

Table with 2 columns: Description and Amount. Rows include: 1. a. Gross receipts or sales (1234567890123), b. Returns and allowances (1234567890), c. Balance - Line 1a minus Line 1b (1234567890), 2. Cost of goods sold (1234567890), 3. Gross Profit (1234567890), 4. Ordinary income (loss) from other partnership, estates, trusts (1234567890), 5. Net farm profit (loss) (1234567890), 6. Net gain (loss) (1234567890), 7. Other income (loss) (1234567890), 8. Total Income (Loss) (1234567890), 9. Salaries and wages (other than to partners) (Less employment credits) (1234567890), 10. Guaranteed payments to partners (1234567890), 11. Repairs and maintenance (1234567890), 12. Bad debts (1234567890), 13. Rent (1234567890), 14. Taxes and licenses (1234567890), 15. Interest (1234567890), 16. a. Depreciation (1234567890), b. Depreciation reported elsewhere on return (1234567890), c. Balance - Line 16a minus 16b (1234567890), 17. Depletion (1234567890), 18. Retirement plans, etc. (1234567890), 19. Employee benefit programs (1234567890), 20. Other deductions (Attach schedule) (1234567890), 21. Total Deductions (1234567890), 22. Ordinary Business Income (Loss) (1234567890)

Table with 2 columns: Description and Amount. Rows include: 1. Ordinary business income (loss) (1234567890), 2. Net rental real estate income (loss) (1234567890), 3. Other net rental income (loss) (1234567890), 4. Guaranteed Payments (1234567890), 5. Interest income (1234567890), 6. Ordinary dividends (1234567890), 7. Royalties (1234567890), 8. Net short-term capital gain (loss) (1234567890), 9. Net long-term capital gain (loss) (1234567890), 10. Net section 1231 gain (loss) (1234567890), 11. Other income (loss) (Attach schedule) (1234567890), 12. Total Income (Loss) (1234567890)

Part 7. Adjustments to Income (Loss)

If the partnership is required to add certain North Carolina adjustments to income (loss) or, if the partnership is allowed to deduct certain adjustments from income (loss), the partnership must complete Form NC-PE and attach it to Form D-403. Important: If you do not attach Form NC-PE to Form D-403, the Department may be unable to process the partnership return.