

# NC K-1 Supplemental Schedule Instructions for Owner or Beneficiary's Share of N.C. Additions and Deductions

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## General Instructions

**Purpose of Form NC K-1 Supplemental Schedule.** A pass-through entity, estate, or trust that reports North Carolina additions or North Carolina deductions to an owner or beneficiary **must provide** each owner or beneficiary the information necessary for the owner or beneficiary to prepare the appropriate North Carolina income tax return.

Form NC K-1 Supplemental Schedule is designed to provide the owner or beneficiary with the information necessary to file the appropriate North Carolina tax return.

## How to Complete Form NC K-1 Supplemental Schedule

**Demographic Information.** Print the pass-through entity, estate, or trust's legal name and federal employer identification number on the appropriate line. Include in this section the individual owner or beneficiary's first name, middle initial, last name, and social security number or the non-individual owner or beneficiary's legal name and federal employer identification number.

**Line Specific Instructions.** Report the owner or beneficiary's share of North Carolina additions or North Carolina deductions from all sources on the appropriate line in Column A. In addition, if applicable, report the amount in Column B that is from sources within North Carolina. For specific instructions on how to complete Form NC K-1, see instructions for the North Carolina tax return for the specific entity type.