

D-403V Partnership Income Payment Voucher

Every partnership doing business in North Carolina must file a partnership income tax return, Form D-403, for the taxable year if a federal partnership return was required to be filed. The partnership tax return is due on or before the 15th day of the fourth month following the close of the income year.

In general, a partnership having one or more nonresident partners must pay the amount of tax due for each nonresident partner. In addition, a Taxed Partnership must pay the amount of tax due for the Taxed Partnership. (For definition of Taxed Partnership, see Form D-403A, Instructions for Partnership Income Tax Return.)

The Department offers an eFile service that allows a partnership to file and pay North Carolina tax online. If the partnership chooses to file and pay electronically, visit <u>www.ncdor.gov</u> and search for "partnership efile." Benefits of filing and paying taxes using eFile software, include:

- Ability to file and pay State and federal at the same time
- Accurate, secure, convenient
- Schedule payments in advance
- · Pay by bank draft with no convenience fee
- · Confirmation that the return and payment have been received

Important: If the partnership eFiles its return but elects not to pay using eFile software, the partnership may submit the payment electronically by visiting <u>www.ncdor.gov</u>, selecting "File & Pay" and selecting "Partnership Tax" under "Tax Category". If the partnership eFiles its return and wishes to mail a paper check, the partnership must complete the voucher below. Staple the payment to the top left corner of the form. Send the form and payment to the address listed below.

If the partnership elects to file its partnership return by mail, staple the payment to the return (do not use this voucher) and mail the return and payment to the address listed below.

Submit this form in its entirety. Do not separate the voucher from the rest of the form.

