| <b>D-403</b> (SD)  |   | ship Incom<br>orth Carolina D |                      |                            |  |                        |                   |              |
|--|---|-------------------------------|----------------------|----------------------------|--|------------------------|-------------------|--------------|
| 8-22-23  | _   |                               |                      |                            | Ľ  | DOR                    |                   |              |
| For calendar year 20   |   | -                             |                      | ng 12                      | 45 78 <sup>6</sup>                           | lse<br>Dnly            |                   |              |
| ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMN Federal Employer ID Number: 999123456<br>ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI 12345 If LLC, Secretary of State<br>ABCDEFGHIJKLMNOPQRST NC 12345 ID Number: 1234567 |   |                               |                      |                            |  |                        |                   |              |
|  | Il Return   |                               | rship is LLC         |                            | A Forms attached                             | d Dubli<br>'8 attached | icly Traded Partn |              |
| Taxed Partnership  | s the partnership making the  | election to be a Tax          | ed Partnership f     | or tax year 2              | 2023?  |                        | Yes X N           | lo 🗌         |
|  | <u>Nas the partnership granted a</u><br>wment Fund: A partnership m |                               |                      |                            |  |                        |                   | lo 🔟<br>some |
|  | nip's overpayment to the Fund<br>mership's overpayment to the       |                               |                      |                            |  |                        |                   | 7890.        |
|  |   |                               |                      |                            |  | · · ·                  |                   | ]            |
| ABCD ABCD  | 12345 IR  | A AR                          | A FR                 | A                          | SP A   | LLC                    | A NO              | A            |
| NPA A  | NC A I  | PTP A                         | PE A                 | 1                          | TPAR   | A                      | FDEXT             | Y            |
| ABCDEFGHIJK  | LMNOPQRSTUVWXYZ   | ABCDEFGHI                     | JKLMN 1              | 2345                       | 99912345                                     | 6 1234                 | 1567              |              |
| ABCDEFGHIJK  | LMNOPQRSTUVWXYZ   | ABCDEFGHI                     | ABCDEF               | GHIJKL                     | MNOPQRST                                     | NC 1                   | 12345             |              |
| 0  | 1 -1234567890   | 11 123                        | 4567890              | 14D                        | 123456                                       | 7 22                   | 1234567           | 7890         |
| 0  | 2 1234567890  | 12 123                        | 4567890              | 19 1                       | 23456789                                     | 0 24                   | 1234567           | 7890         |
| 0  | 4 1234567890  | 13 123                        | 4567890              | 21A                        | 12345  | 6 25                   | 1234567           | 7890         |
| 0  | 6 1234567890  | 14A                           | 1234567              | 21B                        | 12345  | 6 26                   | 1234567           | 7890         |
| 0117   | 8 -1234567890   | 14B                           | 1234567              | EU                         |  | A 27                   | 1234567           | 7890         |
|  | 0 –1234 <mark>56789</mark> 0  | 14C                           | 1234567              | 21C                        | 12345  | 6                      |                   |              |
| 25   |   |                               |                      |                            |  |                        |                   |              |
|  | Income (Loss)   |                               |                      |                            | Taxed Partnersh<br>mable Net Distributi      |                        |                   |              |
|  | Guaranteed Payments to Partne                                       |                               | 567890               | Income (Los                |  |                        | -1234567          | '890         |
|  | Subtract Line 2 from Line 1<br>Additions to Income (Loss)           |                               | 567890 9.<br>567890  | Apportionab<br>Income (Los | le Net Distributive F<br>s)                  | Partnership            | -1234567          | '890         |
| 5.   | Add Lines 3 and 4<br>Deductions from Income (Loss)                  |                               | 567890 10.<br>567890 |                            | onable Net Distribut<br>ss) Allocated to N.C |                        | -1234567          | '890         |
|  | Net Distributive Partnership Inco                                   | me (Loss) -1234               | 567890<br>34567890   |                            | ayment Due                                   |                        | 34567890          |              |
|  | ave examined this return and accompa                                |                               |                      |                            |  |                        |                   |              |
|  |   |                               |                      |                            |  |                        |                   |              |
| Signature of Managing Partner     Date     Contact Phone Number (Include area code)  |   |                               |                      |                            |  |                        |                   |              |
| If entity is an LLC and it converted to an LLC during the tax year, enter entity name prior to conversion:<br>ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVW                  |   |                               |                      |                            |  |                        |                   |              |
| 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 Othe   | r than Managing Partner   | Date                          | Address of           | Paid Preparer              |  |                        |                   | EIN<br>SSN   |
| ()<br>Preparer's Contact Phone   | Number (Include area code)  |                               | Preparer's           | EIN, SSN, or F             | PTIN   |                        |                   | PTIN         |
| MAIL TO: N   | lorth Carolina Departme   | ent of Revenue,               | P.O. Box 25          | 000, Rale                  | eigh, North C                                | arolina 27             | 640-0640          | J            |

| D-403 2023 Page 2 | (SD) | Legal Name (First 10 Characters) | ABCDEFGHIJ | Federal Employer ID Number | 999123456 |
|-------------------|------|----------------------------------|------------|----------------------------|-----------|
|                   |      |                                  |            |                            |           |

## 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 T | axed Partnership, comp | lete Lines 11 through 13. Otherwise, skip to Line 14.            |
|--|------------------------|--|
| 11. Tax Due for Nonresident Partners and Taxed Partnership               | 1234567890             | 20. Overpayment Before Penalties and Interest 1234567890         |
| 12. Tax Credits Allocated to Nonresident Partners and Taxed Partner      | rship1234567890        | 21. 21a. Penalties 21b. Interest                                 |
| 13. Net Tax Due for Nonresident Partners and Taxed Partnership           | 1234567890             | 123456 123456  |
| 14. Payments a. Extension  | 1234567                | EU Exception to Underpayment of Estimated Tax                    |
| b. Other Partnerships  | 1234567                | 21c. Interest on the Underpayment of Estimated Income Tax 123456 |
| c. Withholding from Services   | 1234567                | 21d. Total 1234567890  |
| d. Other Payments  | 1234567                | 22. Amount Due 1234567890  |
| e. Total Payments  | 1234567890             | 23. Overpayment after Penalties and Interest 1234567890          |
| 15. Additional Payments  | 1234567890             | Amount of Refund to Apply to:                                    |
| 16. Add Lines 14e and 15   | 1234567890             | 24. 2024 Estimated Income Tax 1234567890                         |
| 17. Previous Refunds   | 1234567890             | 25. N.C. Nongame and Endangered Wildlife Fund 1234567890         |
| 18. Subtract Line 17 from Line 16  | -1234567890            | 26. N.C. Education Endowment Fund 1234567890                     |
| 19. Tax Due  | 1234567890             | 27. Amount to be Refunded 1234567890                             |
|  |                        |  |

Part 2. Apportionment Percentage

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

100.0000%

123.5678%

| в. | Partnerships Apportioning Income Outside North Carolina               | 1. Within North Carolina | 2. Total Everywhere |
|----|---|--------------------------|---------------------|
| 1. | Gross Receipts Subject to Apportionment                               | 1234567890               | 1234567890          |
| 2. | Gross Rents Subject to Apportionment                                  | 1234567890               | 1234567890          |
| 3. | Gross Royalties Subject to Apportionment                              | 1234567890               | 1234567890          |
| 4. | Dividends Subject to Apportionment                                    | 1234567890               | 1234567890          |
| 5. | Interest Subject to Apportionment                                     | 1234567890               | 1234567890          |
| 6. | Other Apportionable Income  | 1234567890               | 1234567890          |
| 7. | Share of Receipts from Noncorporate Entities Subject to Apportionment | 1234567890               | 1234567890          |
| 8. | Total   | 1234567890               | 1234567890          |
| 9. | N.C. Apportionment Factor   |                          | 123.5678%           |
|    |   |                          |                     |

# Special Apportionment Formulas C.

| Part 3. Nonapportionable Net Distributive Partnership Income (Loss) |                   |                      |                 |  |  |  |
|---|-------------------|----------------------|-----------------|--|--|--|
| (A) Nonapportionable Income (Loss)                                  | (B) Gross Amounts | (C) Related Expenses | (D) Net Amounts | (E) Net Amounts Allocated Directly to N.C. |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| ABCDEFGHIJKLMNOPQ   | 1234567890        | 1234567890           | 1234567890      | 1234567890                                 |  |  |
| 1. Nonapportionable Income (Loss)                                   |                   |                      |                 |  |  |  |
| 2. Nonapportionable Income (Loss)                                   | 1234567890        |                      |                 |  |  |  |

2. Nonapportionable Income (Loss) Allocated to N.C.

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

D-403 2023 Page 3 (SD) Legal Name (First 10 Characters) ABCDEFGHIJ Federal Employer ID Number 999123456 Part 4. Partner Information and Tax Calculation for Nonresident Partners and Taxed Partnerships A. Partners' Shares of Income, Adjustments, Tax Credits, and Other Items

| A. Partners Shares of Income, Aujustments, |                          |                          |                 |
|--|--------------------------|--------------------------|-----------------|
|  | Partner 1                | Partner 2                | Partner's Total |
| 1. Identifying number                      | 123456789                | 123456789                |                 |
| 2. Name                                    | ABCDEFGHIJKLMNOP         | ABCDEFGHIJKLMNOP         |                 |
| 3. Address                                 | ABCDEFGHIJKLMNOP         | ABCDEFGHIJKLMNOP         |                 |
|  | ABCDEFGHIJKLMNOP         | ABCDEFGHIJKLMNOP         |                 |
| 4. Partner's share percentage              | 123.5678%                | 123.5678%                | 123.5678%       |
| 5. Type of partner                         | ABCDEFGHIJKLMNOP         | ABCDEFGHIJKLMNOP         |                 |
| 6. Additions to income (loss)              | 1234567890               | 1234567890               | 1234567890      |
| 7. Deductions from income (loss)           | 1234567890               | 12345678 <mark>90</mark> | 1234567890      |
| 8. Tax Credits                             | _12345 <u>67</u> 890     | 1234567890               |                 |
|  | NC Resident 🏾 Yes 🔲 No 🛛 | NC Resident 🛛 Yes 🗌 No   |                 |

|   | Partner 1                | Partner 2  | Partner's Total |
|---|--------------------------|------------|-----------------|
| 9. Guaranteed payments applicable to income on        |                          |            |                 |
| Part 1, Line 9  | 1234567890               | 1234567890 | 1234567890      |
| 0. Partners' share of the amount from Part 1, Line 9  | 1234567890               | 1234567890 | 1234567890      |
| 1. Add Lines 9 and 10                                 | 1234567890               | 1234567890 | 1234567890      |
| 2. Apportionment percentage from Part 2               | 123.567 <mark>8%</mark>  | 123.5678%  |                 |
| 3. Multiply Line 11 by Line 12                        | 1234567 <mark>890</mark> | 1234567890 | 1234567890      |
| 4. Guaranteed payments applicable to income on        |                          |            |                 |
| Part 1, Line 10                                       | 1234567890               | 1234567890 | 1234567890      |
| 5. Partners' share of the amount from Part 1, Line 10 | 1234567890               | 1234567890 | 1234567890      |
| 6. Separately stated items of income of partner       | 1234567890               | 1234567890 | 1234567890      |
| 7. Income Attributable to N.C.                        | 1234567890               | 1234567890 | 123456789       |

### C. Tax Computation for Nonresident Partners Partner 1 Partner 2 Partner's Total NC-NPA NC-NPA Form attached Form attached Yes No Yes No 1234567890 1234567890 1234567890 18. Tax Due 1234567890 1234567890 1234567890 19. Tax credits taken on behalf of the nonresident partner 1234567890 1234567890 1234567890 20. Net Tax Due

# D. Partners' Share of Taxed Partnership's Tax Credits Partner 1 Partner 2 Partner's Total 21. Identifying number 123456789 123456789 22. Name ABCDEFGHIJKLMNOP ABCDEFGHIJKLMNOP 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

ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHIJKLMNOPQRSTUVWXY

| Part 5. Ordinary Business Income (Loss)           |                          | Part 6. Partners' Distributive Share Items                   |                              |
|---|--------------------------|--|------------------------------|
| 1. a. Gross receipts or sales                     | 1234567890123            |  |                              |
| b. Returns and allowances                         | 1234567890               | 1. Ordinary business income (loss)                           | 1234567890                   |
| c. Balance - Line 1a minus Line 1b                | 1234567890               | 2. Net rental real estate income (loss)                      | 1234567890                   |
| 2. Cost of goods sold (Attach schedule)           | 1234567890               | 3. Other net rental income (loss)                            | 1234567890                   |
| 3. Gross Profit (Line 1c minus Line 2)            | 1234567890               | 4. Guaranteed Payments                                       | 1234567890                   |
| 4. Ordinary income (loss) from other partnership, |                          | 5. Interest income   | 1234567890                   |
| estates, trusts (Attach schedule)                 | 1234567890               | 6. Ordinary dividends  | 1234567890                   |
| 5. Net farm profit (loss) (Attach schedule)       | 1234567890               | 7. Royalties   | 1234567890                   |
| 6. Net gain (loss) (Attach schedule)              | 1234567890               | 8. Net short-term capital gain (loss)                        | 1234567890                   |
| 7. Other income (loss) (Attach schedule)          | 1234567890               | 9. Net long-term capital gain (loss)                         | 1234567890                   |
| 8. Total Income (Loss)                            | 1234567890               | 10. Net section 1231 gain (loss)                             | 1234567890                   |
| 9. Salaries and wages (other than to partners)    |                          | 11. Other income (loss) (Attach schedule)                    | 1234567890                   |
| (Less employment credits)                         | 12345678 <mark>90</mark> | 12. Total Income (Loss)                                      | 1234567890                   |
| 10. Guaranteed payments to partners               | 1234 <mark>567890</mark> |  |                              |
| 11. Repairs and maintenance                       | 1234567890               | Part 7. Adjustments to Income (Loss)                         |                              |
| 12. Bad debts                                     | 1234567890               |  |                              |
| 13. Rent  | 1234567 <mark>890</mark> | If the partnership is required to add certain North Carolina | adjustments to income (loss) |
| 14. Taxes and licenses                            | 1234567890               | or, if the partnership is allowed to deduct certain adjustm  | ents from income (loss), the |
| 15. Interest                                      | 1234567890               | partnership must complete Form NC-PE and attach it to        | Form D-403.                  |
| 16. a. Depreciation                               | 1234567890               |  |                              |
| b. Depreciation reported elsewhere on return      | 1234567890               | Important: If you do not attach Form NC-PE to Form D-4       | 103, the Department may be   |
| c. Balance - Line 16a minus 16b                   | 1234567890               | unable to process the partnership return.                    |                              |
| 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               |  |                              |
|   |                          |  |                              |