D-403

PARTNERSHIP INCOME TAX RETURN 2024 (REVISION 8-20-24)

CHANGES FOR THE YEAR

- Barcode, revision date, tax year rate, tax year references and verbiage updated.
- Tax Rate decreased to 4.50%.
- Exception to Underpayment of Estimated Tax updated for 2024.
- Include SOSID when submitting LLC test samples.
- **NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 1, 8, and 10 of Form D-403, including the full field.

Production Details:

Submission Approval Start Date:	October 18, 2024
Target Date for Initial Submission:	November 8, 2024
Required Approval Date:	December 4, 2024
Form Period Date Effective:	Calendar Year December 31, 2024 Fiscal Year November 30, 2025
For Filing Periods:	December 2024 and later
Form Placed in Software:	After December 31, 2024
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail which must include the following:
  - 1 Test sample with negative values on lines 1, 8, and 10

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 71101XX026. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode on the first page between Row 30, Column 6-10 and Row 45, Column 6-10. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-point Courier font for scanband
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Hard coded year "24" for the tax year - including blank copy
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- SOSID when submitting LLCs
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD VERSION
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- IF LLC INDICATOR IS "Y" THE SOSID NUMBER MUST BE INCLUDED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- INCLUDE ONE TEST SAMPLE WITH NEGATIVE VALUES ON LINE 1, 8 AND 10
- INCLUDE ONE TEST SAMPLE EXCEEDING $999.00
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

PROPOSED VARIETY OF D-403 TEST SAMPLES							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	FY	CY	FY	FY	CY	FY	CY
IR	N	Y	N	N	N	N	N
AR	N	N	Y	Y	N	N	N
FR	Y	N	Y	Y	N	N	Y
SP	Y	N	N	N	N	Y	N
LLC	Y	N	N	Y	Y	N	N
NO	N	Y	Y	N	Y	N	Y
NPA	N	Y	N	N	Y	N	Y
NC	Y	N	Y	N	N	Y	Y
PTP	N	Y	N	N	N	Y	N
NC-PE	N	N	Y	N	Y	N	N
TPAR	Y	N	N	Y	N	N	Y
FDEXT	Y	N	Y	N	N	N	Y
NEG LN 01	Y	N	N	Y	N	N	N
NEG LN 08	N	N	Y	N	N	N	Y
NEG LN 10	N	Y	N	N	Y	N	N
EU			E				E

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Fiscal Year Beginning	35	8	42	Numeric: 03 01 24 No Punctuation **24 must be hard coded**
7	And Ending	52	8	59	Numeric: 02 28 25 No Punctuation
20	Legal Name	6	4	9	Alphanumeric 1st four characters of legal name
20	Address	13	4	16	Alphanumeric; 1st four characters of address
20	Zip Code	20	5	24	Numeric: 5-digit zip code
20	Initial Return	29	2	30	IR
20	Initial Return	33	1	33	Alpha; Y or N Y: Yes N: No
20	Amended Return	38	2	39	AR
20	Amended Return	42	1	42	Alpha: Y or N Y: Yes N: No
20	Final Return	47	2	48	FR
20	Final Return	51	1	51	Alpha: Y or N Y: Yes N: No
20	Short Period	56	2	57	SP
20	Short Period	60	1	60	Alpha: Y or N Y: Yes N: No
20	Entity is LLC	65	3	67	LLC
20	Entity is LLC	70	1	70	Alpha: Y or N Y: Yes N: No
20	Entity has NR Owners	75	2	76	NO
20	Entity has NR Owners	79	1	79	Alpha: Y or N Y: Yes N: No

22	NC-NPA Form attached	6	3	8	NPA
22	NC-NPA Form attached	11	1	11	Alpha: Y or N Y: Yes N: No
22	NC-478 Attached	19	2	20	NC
22	NC-478 Attached	23	1	23	Alpha: Y or N Y: Yes N: No
22	Publicly Traded Partnership	31	3	33	PTP
22	Publicly Traded Partnership	36	1	36	Alpha: Y or N Y: Yes N: No
22	NC-PE attached	45	2	46	PE
22	NC-PE attached	49	1	49	Alpha: Y or N Y: Yes N: No
22	Taxed Partnership	57	4	60	TPAR
22	Taxed Partnership	63	1	63	Alpha: Y or N Y: Yes N: No
22	FDEXT	72	5	76	FDEXT
22	FDEXT	79	1	79	Alpha
24	Name of Partnership	6	40	45	Alphanumeric
24	Apartment Number	48	5	52	Alphanumeric
24	FEIN	55	9	63	Numeric: No dashes
24	SOS ID Number	66	7	72	Numeric
26	Address	6	35	40	Alphanumeric
26	City	43	20	62	Alpha
26	State	65	2	66	Alpha
26	Zip Code	69	5	73	Numeric: 5-digit zip code
28	Line 01	16	2	17	01
28	Line 01	20	11	30	Numeric, "-"
28	Line 11	33	2	34	11
28	Line 11	38	10	47	Numeric
28	Line 14D	50	3	52	14D
28	Line 14D	57	7	63	Numeric

28	Line 22	67	2	68	22
28	Line 22	71	10	80	Numeric
30	Line 02	16	2	17	02
30	Line 02	21	10	30	Numeric
30	Line 12	33	2	34	12
30	Line 12	38	10	47	Numeric
30	Line 19	50	2	51	19
30	Line 19	54	10	63	Numeric
30	Line 24	67	2	68	24
30	Line 24	71	10	80	Numeric
32	Line 04	16	2	17	04
32	Line 04	21	10	30	Numeric
32	Line 13	33	2	34	13
32	Line 13	38	10	47	Numeric
32	Line 21A	50	3	52	21A
32	Line 21A	58	6	63	Numeric
32	Line 25	67	2	68	25
32	Line 25	71	10	80	Numeric
34	Line 06	16	2	17	06
34	Line 06	21	10	30	Numeric
34	Line 14A	33	3	35	14A
34	Line 14A	41	7	47	Numeric
34	Line 21B	50	3	52	21B
34	Line 21B	58	6	63	Numeric
34	Line 26	67	2	68	26
34	Line 26	71	10	80	Numeric
36	Line 08	16	2	17	08
36	Line 08	20	11	30	Numeric, "-"
36	Line 14B	33	3	35	14B
36	Line 14B	41	7	47	Numeric
36	Exception to Underpayment	50	2	51	EU

36	Exception to Underpayment	63	1	63	Alpha: E or Blank E: Exception
36	Line 27	67	2	68	26
36	Line 27	71	10	80	Numeric
38	Line 10	16	2	17	10
38	Line 10	20	11	30	Numeric, "-"
38	Line 14C	33	3	35	14C
38	Line 14C	41	7	47	Numeric
38	Line 21C	50	3	52	21C
38	Line 21C	58	6	63	Numeric