

NC K-1 (SD)
(CD-401S)
8-25-25

Shareholder's Share of
N.C. Income, Adjustments, and Credits
North Carolina Department of Revenue

DOR
Use
Only

For calendar year 2025 or other year starting 12 45 25 and ending 12 45 78

Part. 1 Information about the Corporation		Part. 2 Information about the Shareholder	
A. Corporation's Employer Identification Number 999123456		A. Shareholder's Identifying Number 999123456	
B. Corporation's Name, Address, and Zip Code ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG		B. Shareholder's Name, Address, and Zip Code ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG ABCDEFGH IJKLMNOPQRSTUVWXYZ ABCDEFG	
C. Is the S Corporation a Taxed S Corporation Yes ☐ No ☐		C. Shareholder's percentage of stock ownership for tax year 123.4567%	
Part 3. Shareholder's Pro Rata Share Items		Amount	Individuals Filing Form D-400 Enter Amount on:
All Shareholders			
1. Share of corporation income (loss)		- 123456789	This amount should already be included in federal adjusted gross income
2. Additions to income (loss)		- 123456789	D-400, Schedule S; Part A
3. Deductions from income (loss)		- 123456789	D-400, Schedule S; Part B
4. Share of tax credits		123456789	D-400TC; see D-400 Instructions
5. Share of tax withheld from nonwage compensation paid for personal services performed in N.C.		123456789	D-400; Line 20
Nonresidents Only			
6. Nonresident's share of income or loss attributable to North Carolina		- 123456789	See D-400 Instructions This amount should already be included in federal adjusted gross income
7. Nonresident's share of separately stated items of income		123456789	
8. Nonresident's share of net tax paid by the S Corporation		123456789	D-400; Line 21d
Taxed S Corporations Only			
9. Share of Loss Attributable to North Carolina		123456789	Form D-400 Schedule S, Part A (all shareholders) and Form D-400 Schedule PN-1, Column B, Part A (nonresidents only)
10. Share of Income Attributable to North Carolina		123456789	Form D-400 Schedule S, Part B (all shareholders) and Form D-400 Schedule PN-1, Column B, Part B (nonresidents only)

Attach additional NC K-1s if needed.