

NCK-1(CD-401S)

SHAREHOLDER'S SHARE OF N.C. INCOME, ADJUSTMENTS, AND CREDITS (REVISION 8-25-25)

CHANGES FOR THE YEAR

- Revision date and tax year references were updated for 2025.
- 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, 2, 3, and 6 for Form NC K-1 (CD-401S), including the full field.

Production Details:

Submission Approval Start Date:	October 10, 2025
Target Date for Initial Submission:	October 31, 2025
Required Approval Date:	November 24, 2025
Form Period Date Effective:	Calendar Year December 31, 2025; Fiscal Year November 30, 2026
For Filing Periods	December 2025 and later
Form Placed in Software:	After December 31, 2025
Unchanged/Updated:	Updated

2 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field

BARCODE:

This form does not have a barcode.

USE:

- 12-point Courier font for variable data
- All capital letters for variable data
- Correct line geometry
- Data Placement from SD version
- Various ID numbers using prefixes 999, 900, 000 or 666 for FEINs/SSNs

TEST SAMPLES:

- SUBMIT VARIABLE DATA FOR TEXT AS ABCDEFGHIJKLMNOPQRST
- SUBMIT VARIABLE DATA FOR NUMBERS AS 123456789
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA