

## **D-403 NC-NPA**Nonresident Partner Affirmation

	ent Partner's Identifying Number ent Partner's Name, Address, and Zip Code	Partnership's Federal Employer ID Number  Partnership's Name, Address, and Zip Code
Date nonresident became partner in partnership		
Partner's Tax Year  beginning (MM-DD-YY) ending (MM-DD-YY)		Partnership's Tax Year  beginning (MM-DD-YY) ending (MM-DD-YY)
Fill in applicable circle only if the nonresident partner listed above is not an individual, a grantor trust, or a disregarded entity whose owner is an individual or grantor trust.  Type of Partner:  C Corporation  S Corporation  Partnership  Estate or Trust		
<ol> <li>I affirm that:</li> <li>The entity above is a nonresident partner in the partnership shown above, and</li> <li>I will timely file the entity's applicable income tax return and pay the tax imposed by North Carolina on the entity's share of the partnership income.</li> </ol>		
Partner's Affirmation	Signature of manager, officer, or fiduciary	Date
Pa Affi	Contact number for manager, officer, or fiduciary	
	Check this box if the partner is a disregarded entity for tax purposes, and provide the information below.	
	Name of filing entity	Identification number of filing entity

## **General Instructions**

In a partnership having one or more nonresident partners, the managing partner is responsible for reporting the share of the income and paying the tax due for each nonresident partner. However, if the nonresident partner is not an individual or grantor trust, the managing partner is not required to pay the tax on that partner's share of the partnership income provided the partner signs this **Nonresident Partner Affirmation** affirming that the partner will pay the tax with its corporation, partnership, trust or estate income tax return. This form must be attached to the original partnership return when it is filed. The signed Form NC-NPA applies to the original return, any amended returns for that year, and any proposed assessments of additional tax for that year. Payment of the tax due by the managing partner on behalf of corporations, partnerships, trusts or estates that are partners does not relieve the partner from filing a North Carolina tax return.