

D-403 NC K-1

2023 Partner's Share of North Carolina Income, Adjustments, and Credits

DOR
Use
Only

Use Form D-403 NC K-1 to report each partner's share of the partnership's income (loss), N.C. adjustments, N.C. tax credits, etc. Each partner should keep Form D-403 NC K-1, Form NC K-1 Supplemental Schedule, and any other information provided to them by the partnership for their records. The partner is not required to attach the information to their N.C. tax return unless specifically required to do so.

For calendar year **2023**, or fiscal year beginning (MM-DD) _____ - _____ - **23** and ending (MM-DD-YY) _____ - _____ - _____

Information About the Partnership

Partnership's Federal Employer ID Number: _____ Partnership's Name, Address, and Zip Code: _____

Is the Partnership a Taxed Partnership? Yes No

Information About the Partner

Partner's Identifying Number: _____ Partner's Name, Address, and Zip Code: _____

Is the Partner a N.C. Resident? Yes No

Is the partner a beneficial owner of a disregarded entity? Yes No (If "yes", enter the name and taxpayer identification number of the disregarded entity below.)

Name of Disregarded Entity: _____ Taxpayer Identification Number of Disregarded Entity: _____

A. All Partners (To be completed by all partnerships for each partner.)		
Partner's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
1. Share of Partnership Income (Loss) (Add Lines 1 through 11 from federal Form 1065, Schedule K-1)	_____	(This amount should already be included in federal adjusted gross income)
2. Additions to Income (Loss) (From Form D-403, Part 4, Line 6)	_____	Form D-400 Schedule S, Part A
3. Deductions from Income (Loss) (From Form D-403, Part 4, Line 7)	_____	Form D-400 Schedule S, Part B
4. Share of Tax Credits (From Form D-403, Part 4, Line 8)	_____	Form D-400TC
5. Share of Tax Withheld from Compensation Paid for Services Performed in N.C. (Not included on Form D-403, Part 1, Line 14c)	_____	Form D-400, Line 20 (N.C. residents only)
B. Nonresidents Only (To be completed by all partnerships for each nonresident partner.)		
Partner's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
6. Portion of Line 1 Attributable to North Carolina	_____	Form D-400 Schedule PN, Column B, Line 11
7. Portion of Line 2 Attributable to North Carolina	_____	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part A
8. Portion of Line 3 Attributable to North Carolina	_____	Form D-400 Schedule PN, Column B, Part B, or Form D-400 Schedule PN-1, Column B, Part B
9. Nonresident's Share of Net Tax Paid by the Partnership (From Form D-403, Part 4, Line 20)	_____	Form D-400, Line 21c
C. Taxed Partnerships Only (To be completed by all Taxed Partnerships for each partner for which the partnership is required to pay tax at the entity level.)		
Partner's Pro Rata Share Items	Amount	Individuals Filing Form D-400 Enter Amount on:
10. Share of Loss Attributable to North Carolina (From Form D-403, Part 4, Line 24, if the amount of Line 24 is less than zero)	_____	Form D-400 Schedule S, Part A (all partners) and Form D-400 Schedule PN-1, Column B, Part A (nonresidents only)
11. Share of Income Attributable to North Carolina (From Form D-403, Part 4, Line 24, if the amount of Line 24 is zero or greater)	_____	Form D-400 Schedule S, Part B (all partners) and Form D-400 Schedule PN-1, Column B, Part B (nonresidents only)